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T H E  
H I S T O R Y  
O F T H E

CUSTOMS,      ||      NATIONAL  
AIDS,                 ||      DEBTS,  
SUBSIDIES,       ||      And TAXES.

O F  
E N G L A N D,  
FROM  
WILLIAM the CONQUEROR, to the  
present Year, 1778.

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By T. CUNNINGHAM, Esq. *K*

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The THIRD EDITION Corrected.

W I T H

Several IMPROVEMENTS suggested by Sir CHARLES  
WHITWORTH, Chairman of the Committee of SUPPLY  
and WAYS and MEANS.

And an APPENDIX containing

- I. Particular Lists of the TAXES raised, and the Prices of PROVISIONS, in the Reigns of Hen. III. Ed. I. Ed. II. Ed. III. Ric. II. Hen. IV. Hen. V. Hen. VI. Edw. IV. Hen. VII. Hen. VIII. Ed. VI. Mary, Eliz. and James I.
- II. A brief View of the public Revenue, both certain and casual, with the ordinary Expence of the Common-wealth of England, Scotland and Ireland; together with a State of the public Debts, as the same appeared to a Committee of the House of Commons, in April, 1659, about seven Months after the Death of Oliver Cromwell.

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L O N D O N,

Printed for J. JOHNSON, N<sup>o</sup> 72, St. Pauls Church-Yard.

MDCCLXXVIII.

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T H E  
H I S T O R Y  
O F

Taxes, Subsidies, National Debts, &c.

THOUGH by the Law of Nature all things were common, and all persons equal, there being neither *meum* nor *tuum*, king nor subject; yet, when this law came to be limited by the law of nations, and property came to be claimed, it naturally caused trade and commerce; whereupon sovereign princes became absolutely necessary to maintain and defend such property and commerce: and, in order to support them in their administrations of government, and to defray the expences which they must necessarily incur, in maintaining ambassadors at foreign courts, principally to procure justice to be done to merchants; their charges of procuring treaties with foreign princes for the advancement of trade, and of maintaining a navy for the defence of the merchants, by protecting them at sea from enemies and pirates, and also their charges in supporting a court of admiralty for the deciding of maritime causes; they seem originally to have taken subsidies, tributes, or customs, by virtue of the prerogative inherent to their crowns, as given to them by the law of nations, *quasi ministeriorum suorum stipendia*: which having been customary to have been paid time out of mind, were accounted as an estate of inheritance annexed to their crowns.

In England, whatever was given to the king by parliament, to assist him on extraordinary occasions, was called a *subsidy*. The money so given was in

*subsidium regis*, an aid to the king, the better to provide for the dignity of the crown, or the safety of the nation, in cases where the standing revenue was not sufficient. In the very early times of the constitution, there was no room for the demand of any subsidy; for, if we may believe Ordericus Vitalis\*, fol. 523, the revenue of the Conqueror, arising from his demesnes and quit-rents, besides fines and other casual profits, amounted to 1061 pounds a day, paid in sterling money. But, though he may be mistaken as to the fact, that such large payments were made in ready money, yet it is certain, from Domes-day Book, that a multitude of rents were reserved, and paid to the king in money, notwithstanding the assertion of Gervase of Tilbury, in his Dialogue of the Exchequer, Book I, chap. 7, that the king's rents were paid in cattle and provisions till Henry the Second's time. But be this matter as it will, the income of the Crown was undoubtedly very great; because there were appropriated for the use of it, 1422 manors, besides other lands and quit-rents; and these lands, so registered in Domes-day Book, Sir Robert Cotton says, were such as the Confessor had been in possession of. If so, the lands accruing to the Crown from the forfeitures of those who had joined with Harold, must still have made a considerable addition to the Conqueror's power and revenue; and, we may imagine, the provisions he made for his dignity and necessary support, must have been exceedingly great; since it is somewhere said, that Hugh de Grant Maisnell, one of his great officers, had near eighty thousand pounds a year in those days.

As a great part of the lands in England was subject to knight-service†, the profits incident to this

\* Ordericus Vitalis, Mon. Utic. Vix. an. 1141, edit. in Normanicis Duchesnii. Du Fresne.

† As all these old tenures are taken away by 12 Car. II, cap. 24, and the hereditary excise substituted in lieu of them, we thought it unnecessary to take up the reader's time with a full explanation of the nature of them.



tenure were very great; and the common aids to make the eldest son a knight, and to marry the eldest daughter, brought in a vast revenue. Besides these, if the tenure was *in capite*, that is, immediately from the king, the heir, after his full age, was to sue livery, that is, to pray to be admitted into possession of his lands, upon payment of half a year's profit of them; and, if he was of age at his father's death, then he was to pay *primier seisin*, which was one whole year's value of the land.

And, not only the knight-service lands paid the aids before-mentioned, but those held in socage paid them likewise, of common right, according to Lord Coke, 1 Inst. 91.

Here we see a vast income, and great dependences upon land. But, besides the regular profits arising from these tenures, the king, in cases of necessity, and for defence of the realm, could tax and tallage in a very extraordinary manner, all his towns and boroughs of antient demesne; for the tenure was considered to be of a base nature, and not much superior to that of villenage, with this difference only, that our old books call these tenants *villanos privilegiatos*. As to the fact, that great profit was made by such tallages, the reader is referred to Maddox's History of the Exchequer, where he will find abundant satisfaction.

Besides these, there were other prerogative profits; as strays, treasure-trove, wreck, waifs, amercements, tolls, forfeitures, and escheats; besides a multitude of fines of various sorts, for offences, for franchises, and for law proceedings; but we cannot think that our kings could formerly, as seems to be hinted by Mr. Maddox, arbitrarily refuse to grant the subject the benefit of their process, or deny or delay the execution of justice. And we think clearly, that the law in *Magna Charta* of *nulli negabimus, nulli vendemus, nec differemus justitiam*, was only declarative of, and to enforce the common law and the right of the subject. For, besides the antient coronation oath taken by

our kings, by which they swore to do justice; it appears plainly, from the second political law of King Edgar\*, that if the party could not have justice in the lord's court, the hundred, or the county courts, (where all the property of the nation was formerly determined) he might then appeal to the king, who would do him justice. Indeed, he was to be fined for a false appeal, and to pay the king a sum of money for his writ, which remains to this day for original writs; but still he had a right to appeal; and to have that appeal received, and determined in a judicial way: though there was afterwards, in troublesome times, much oppression of the subject, on account of the money exacted for those remedial writs. But a reasonable fine might well have been authorized by parliament, (as most of the prerogatives of the crown were first given by consent of parliament, if we may believe the Mirror of Justices, p. 3) not only to defray the expence the king was obliged to be at, for the maintenance of his court of justice, but perhaps to deter men from the prosecution of groundless and vexatious suits.

Another considerable article of the crown revenue, was the profits arising from the Jews. Our histories are every where full of the great and extraordinary taxes and impositions laid on them: they were a constant fund for a necessitous court. Mr. Maddox has produced a multitude of the Exchequer records to evince this truth; but, as he has not given any reason for the exercise of this arbitrary power, but only taken notice of the fact that they were so taxed; and, as this conduct of our antient kings seems to have perplexed Lord Coke in some parts of his works; we shall beg leave to enquire into the grounds and reason of this behaviour; because such arbitrary and extraordinary methods are contrary to the analogy of our constitution in other respects.

Some think our kings had a right to use the Jews in what manner they pleased, and that their fortunes

\* Wilk. Leg. Angl. 77.

and estates were absolutely at the king's disposal, and this by a grant from the legislature. For, it appears by the twenty-ninth law of the Confessor\*, that the Jews were the absolute property of the king. The words are *Judæi et omnia sua sunt regis; quod si quispiam detinuerit eos, vel pecuniam eorum, perquirat rex, si vult, tanquam suum proprium*: and the reader may see this law enforced among the ordinances of Henry the Second, and Richard the First, concerning the Jews. He may likewise find a very memorable record in the first volume of Rymer's Collections, where Henry the Third mortgages, for five thousand pounds, to his brother the earl of Cornwall, *omnes Judæos Regni Angliæ*, with a power of distraining the bodies of all or any of them, if the money was not paid at the times prefixed. The Jews were universally odious, not only from the difference of religion, but likewise from their excessive and imprudent usury. Another reason of this universal detestation of them may be drawn from a passage in Mezeray's History, who says, that the Jews invited the Caliph of the Saracens in the year 1009, to besiege Jerusalem and the Holy Sepulchre, which he accordingly did, and took it: and this fact falls in very well with the time of the Confessor's law before-mentioned.

We shall say little of the tax or tribute called Danegelt; because the nature of it is very uncertain; and about which learned men have greatly differed. We refer the reader to Mr. Selden's Treatise *De Mari Clauso*, where he will find it was of two sorts; one, the money raised to bribe the Danes to leave England; and the other, for hiring a fleet from the Danes to defend the seas against the pirates. Both these were omitted to be raised by the Confessor: but the Conqueror, under the pretext of foreign invasions, levied a most arbitrary and extravagant one of six shillings on every hide of land, by virtue of the supposed prerogative to collect Danegelt; which, in the first grant of it, in Ethelbert's time, was by par-

\* Wilk. Leg. Angl. 203.



liament, according to Mr. Selden. But this method of raising money was entirely at an end in the time of Henry the Second; and so that branch of the revenue wholly cut off.

As to the first-fruits and tenths of ecclesiastical preferments, which are of modern date, being given by 26 Hen. VIII, cap. 3, to the crown, we shall likewise say but little of them. We shall only observe, that Clement the Fifth, or, as some say, Pope John the Twenty-second, first reserved the first-fruits of livings to himself; and that Gregory the Ninth, in the year 1229, was the first who demanded and received the tenths of the clergy<sup>1</sup>; which we mention to correct a mistake that is in the first volume of Roll's Reports, p. 473; where it is said, that the Pope never had any tenths here till Edward the First's time\*; and that a regular taxation of all the benefices here, was then made upon that account. This was not any certain established revenue to the popes, but was asked by them according to the real or pretended exigencies of the church. And this tax was frequently levied on the clergy for the king's use, and sometimes for the king's and the pope's jointly, that there might be less opposition to the grant or collection of it. The first grant by the pope of the tenths of the clergy to any of our kings, was that to Richard the First, according to Sir Henry Spelman. And this tax, according to Matthew Paris, was only on the moveables, and differs from the present revenue, which affects the lands of the clergy. These tenths and first-fruits, by the statute of Hen. VIII. were to be collected by the bishops; but they were discharged of this burden by 3 Geo. I, cap. 10; and the bishops and archbishops were chargeable formerly with the

\* "En temps Edw. I. le Pape escrie un letter al roy (que est recorded en l'Exchequer en Fanth. Office per que il request le roy, que puisset estre un taxation de tous benefices (car devant ceo le pape navoit icy aucun dismes) et que le roy auroit un moitié ove lui, mes puis en proces de temps le pape, prist tout a luy mesme, et exclude le roy et ses successeurs."

collection of the subsidies granted by convocation, and were answerable for them in the Exchequer.

Prisage is an antient duty, payable at common law to the king, of two tons of wine of every ship laden with twenty tons, or more; one to be taken before, and the other behind the mast. Such wine may be tasted, and the fullest vessels may be taken for prisage; and so it was decreed in the Exchequer, in the year 1679, on a bill brought by the attorney-general, against Hart and Sir William Waller, defendants. If a ship has but ten tons, then only one ton is to be taken; and none, if there be but nine tons, unless there be evidence of fraud: but if there be nine and a half tons, that is fraud apparent to cheat the king, and then prisage of one ton shall be taken; and so it has been held in the Exchequer, as may be seen in *Hardress's Reports*, 477. Merchant strangers, the cinque-ports, and the citizens of London, are discharged from prisage; but then such citizens must be freemen and house-keepers, paying scot and lot, else they will not be entitled to this exemption, as appears from *Hanger's case*, reported by *Moore* 833, by *Calthrope* 24, and more fully in the third volume of *Bulstrode's Reports*, fol. 1. It may be further observed, that full prisage shall be paid on breaking of bulk; because prisage is not within the statutes of 28 Edw. III, cap. 13, and 20 Rich. II, cap. 4, as the customs are, which shall be paid only for what is entered. See *Yelverton's Reports* 200, and *Hardress* 362.

Butlerage is a duty of two shillings for every ton of wines imported by merchant-strangers only. It is called Butlerage, because it is paid to the king's chief butler. And, by 1 Hen. VIII, cap. 5, whoever makes false entries of wines to defraud the king of prisage and butlerage, is to forfeit double the value; which, by 2 and 3 Edw. VI, cap. 22, is enforced by the loss and forfeiture of all the offender's goods and chattels, provided the prosecution be within three



years. A moiety of the forfeiture is to go to the king, and the other to the informer.

The customs are likewise said to be part of the inheritance of the crown at common law; that is, before any act of parliament was made concerning them. See Dyer's Reports 43, Davis's Reports 8. The same is said in Dyer 165, and in Coke's 12 Rep. 33, of the six shillings and eight-pence for every sack of wool\*, and the like sum for every three hundred woollfells, and thirteen shillings and four-pence for every last of hides; a last containing twelve dozen, according to Sir Henry Spelman. This indeed is a mistake; for these particular sums were given to the king and his heirs by act of parliament †, 3 Edw. I. as appears from 2 Inst. 58, 59, and Vaughan's Reports 162. But, though the judges might be mistaken as to the fact, that those particular duties were the right of the crown at common law; yet they were right in asserting, that the customs, time out of mind, belonged to the crown; for that some duty was paid for wools and leather before that statute is evident; since it appears from the Red Book in the Exchequer, if we believe Lord Chief Justice Hale, that something was paid, though not that precise sum. If so, then Lord Vaughan might well have spared that unnecessary reflection upon the learning of the judges ‡.

\* A sack contained twenty-six stone, and every stone fourteen pounds.

† The letters patent of Edw. I. recite, "Cum prælati, mag-  
nates, et tota communitas quandam novam consuetudinem  
nobis et hæredibus nostris de lanis, pellibus, et coriis, viz. de  
sacco lanæ dimid. marc. de 300 pellibus dimid. marc. et de  
lasto corii, 13s. 4d. &c."

‡ Upon a question, says Lord Vaughan, raised upon occasion of a new imposition laid by Queen Mary upon cloths; the judges being consulted about it, 1 Eliz. were of opinion (he cites Dyer, 165) that English merchants do not pay at common law any custom for any wares or merchandizes, but three; that is, wools, woollfells, and leather; that is to say, "Pro quolibet sacco lanæ  
continent. 26 pierres, et chescun pierres 14 pound, un demy  
marke; and for 300 woollfells, half a mark; and for a last of  
leather 13s. 4d. and that was equal to strangers and English



if his meaning be that no custom at all was paid before that statute. And besides, it appears from the 30th chapter of *Magna Charta*, that merchants were to come into this kingdom to buy and sell *per antiquas consuetudines*; which proves that some custom was paid: and, though Lord Vaughan lays great stress upon the statute of 3 Edw. I, that this grant on wools, woolfells, and leather, is called *quædam nova custuma*, and so wholly the creature of that act, we think the only inference to be justly drawn from it, is, that only the *quantum* of those customs was new: and that some duty was paid before, which was the old custom, in opposition to the new one then granted.

That this is no forced construction, will appear from the duties granted by the alien merchants, 31 Edw. I, called, *custuma nova*; not as if nothing had been ever paid by them; but only relatively, in opposition to the duty granted in the third of Edw. I; and so it was new in comparison of that. It is probable, that the customs, as well as prisage, were anciently given to the king, by act of parliament, for the support of the household\*, and defraying the king's expence of providing proper accommodations for

“merchants. This was, continues Lord Vaughan, the opinion  
“of all the judges of the times: whence we may learn how falli-  
“ble even the opinion of all the judges is, when the matter to be  
“solved must be cleared by searchers not common, and depends  
“not upon cases vulgarly known by readers of the Year-  
“books.”

\* By Stat. 25 Edw. I, cap. 6 (which is intituled, “The King  
“or his heirs will take no aid or prices, but by the consent of  
“the realm, and for the common profit thereof.”) It is enacted  
as follows: Moreover, we have granted, for us and our heirs, as  
well to archbishops, bishops, abbots, priors, and other folk of  
holy church, as also to earls, barons, and to all the commu-  
nalty of the land, that for no business from henceforth, we shall  
take such manner of aids, tasks, nor prices, but by the common  
assent of the realm, and for the common profit thereof, saving the  
antient aids and prices due and accustomed.—And, by 34 Ed. I,  
cap. 1, it is ordained, that the king, or his heirs, shall have no  
tallage or aid without the consent of parliament.

the merchants. And this supposition of the customs being granted by parliament, is agreeable to all the other parts of the constitution. Besides, it is expressly declared, by 45 Edw. III, cap. 1, and 11 Rich. II, cap. 9, that no impositions shall be set on wools, woolfells, and leather, without consent of parliament.

It is true our kings have, in fact, exercised this power of laying imposts on merchandize; and some eminent lawyers have written in defence of this prerogative, as some learned judges have judicially maintained it: which the reader may see in Sir John Davis's Treatise of Impositions, and in Lane's Reports, fol. 22. But still the commons have constantly protested against it, as appears from a multitude of the rolls of parliament; and such practice hath been condemned by other judges of the greatest authority and learning. Indeed Queen Mary, Queen Elizabeth, and King James the First, did it; but as to the legality of it, we refer the reader to Lord Coke's second Inst. fol. 63, and 12 Rep. 33, and the statute of tonnage and poundage, 12 Car. II, where this power so to charge merchandize, is altogether denied.

We are now come to the *custum nova*, or *custum parva*, petty custom, or duty payable by merchant-strangers, and begun in the time of K. Edw. I. (A. D. 1304.) when they granted him, that they would pay him and his heirs three-pence in the pound for all merchandizes exported and imported by them. And because the charter, containing the above grant, is mentioned and referred to in the 12th rule, annexed to the book of rates in the statute of tonnage and poundage (12 Car. II, cap. 4) and the curious reader may be desirous to be acquainted with it, we shall here insert a translation of the Latin copy, transcribed by Mr. Prin, from the original record in the Tower.

*For Merchant-strangers concerning liberties granted to them.*

THE king to his archbishops, &c. sendeth greeting, concerning the good condition of all the merchants of the kingdoms, lands, and provinces underwritten; that is to say, Germany, France, Spain, Portugal, Navarre, Lombardy, Tuscany, Provence, Catalonia, our dukedoms of Aquitain, Tholouse, Turin, Flanders, Brabant, and all other lands and foreign places, by what name soever called, coming into our kingdom of England, and there remaining.

We being very sollicitous out of our special care, that under our dominion, a freedom of tranquility and full security for the said merchants may be provided for the future, so as they may the more readily apply themselves to the service of us, and of our kingdom, we graciously answering their petitions, and ordaining more amply for securing their condition, in form following underwritten, are pleased to grant to the said merchants for us, and our heirs for ever.

*Imprimis*, That is to say, that all merchants of the said kingdoms and lands, may come from any other place safe and secure under our tuition and protection into our said kingdom of England, and every where within our dominion, with their merchandizes of what sort soever; and be unmolested and quiet concerning murage\*, pontage†, and pavage‡: and that within our said kingdom and dominion, they may traffic in the cities, boroughs, and market-towns, only in gross, as well with natives, or inhabitants of this our kingdom and dominion aforesaid, as with strangers, foreign and domestic. But so as their wares, vulgarly called mercery, or the species thereof, they may sell by retail, as formerly

\* Repairing public walls.

† Bridges.

‡ Pavements.



hath been accustomed: and, that all the said merchants may carry, or cause to be carried, whither they please, their merchandize, which they have brought into our said kingdom and dominion, or otherwise acquired, except to the lands of the manifest and notorious enemies of our kingdom, paying the customs which shall be due, wines only excepted, which shall not be exported out of our said kingdom or dominion, after they have been imported into our said kingdom or dominion, without our pleasure and especial licence, by any way or means whatsoever.

*Item,* That the said merchants may lodge in the cities, boroughs, and towns aforesaid, at their own pleasure, and there stay with their goods, to the content of them who entertain them.

*Item,* That every contract made by the said merchants, with what persons soever, and from what places soever, for what kind of merchandizes soever, shall be firm and stable; so that neither of the merchants shall depart from, or go back from, his bargain, after a God's penny is given and received between the principal persons contracting\*; and, if it happen that a contention arise on the said contract, there shall be a trial, or inquisition, according to the usages and customs of the fairs and towns where such contract shall be made or begun.

*Item,* We promise to the aforesaid merchants and, for us and our heirs for ever, grant, that we, by no means whatsoever, will make, nor suffer to be made, any prize, or arrest, or detention, by occasion of prize, for the future, upon their said wares, merchandizes, or other their goods, by us, or by any other, or others, in any case and necessity whatsoever,

\* *Denarius dei*, God's penny, or earnest money, given and received by the parties who contract. The earnest-money is called *denarius Dei*, or *God's penny*, because, in former times, the piece of money so given to bind the contract, was given to God; that is, to the church, or the poor.

against the will of the said merchants, without the price presently paid, for which the said merchants might sell to others, wares of the like sort; or otherwise to satisfy them, so as they shall repute themselves contented; and, that no appraisement, or value shall be put upon the said merchant's wares, merchandizes, or goods, by us or our ministers.

*Item*, We will, that all bailiffs, and officers of fairs, cities, boroughs, and market-towns, shall do speedy justice to the said merchants, complaining to them, from day to day, without delay, according to the merchant's law, concerning all and every thing which, by the said law, may be determined. And, if any defect shall happen to be found in any of our bailiffs or ministers, aforesaid, whereby the said merchants, or any of their factors, shall suffer loss, although the merchant recover his losses against the party in the whole, yet nevertheless, the bailiff, or other ministers, as the fault requires, shall be punished at our suit; and, we grant the said punishment in favour of the merchants aforesaid, for compleating their right.

*Item*, That in all kinds of pleas, saving in the case of crime for which the pain of death is liable to be inflicted, where the merchant shall be impleaded, or he implead another, of whatsoever condition he that is impleaded be of, whether a foreigner or a domestic, in the said fairs, cities, or boroughs, where there is a sufficient plenty of merchants of the lands aforesaid, and inquisition there ought to be made; half of the inquisition shall be of the said foreign merchants, and the other half of honest and lawful men, where the plea happens to be: and, if a sufficient number of the merchants of the said lands shall not be found, let those be put in the inquisition who shall be found fit in that place, and let the residue be of other good and fit men, in the places in which that plaint shall be.

*Item,* We will, ordain and appoint, that in every market-town and fair of our said kingdom, and elsewhere, within our dominion, our weight is to be put in a certain place; and before weighing thereof, the scale to be empty in the presence of buyer and seller, and the arms thereof to be equal; and, when he hath set the scale equal, he is forthwith to take off his hands, so that it may remain equal; and that throughout our whole kingdom and dominion, there be one weight and measure, both of them sealed with the sign of our standard; and that every one may have a scale of one quartern and under, where, contrary to the governor of the said place, or liberty by us, or our ancestors, it was not granted, or, contrary to the custom of the villages and fairs hitherto observed.

*Item,* We will and grant, that some certain faithful, and discreet person, residing in London, may be appointed a justice in behalf of the before-mentioned merchants, before whom they may plead specially, and more speedily recover their debts, if the sheriffs and mayors distribute not to them, day by day, compleat and speedy justice, that then a commission be granted to the aforesaid merchants, besides this present charter, viz. concerning those (goods) which are to be conveyed between merchants and merchants, according to the merchants' law.

*Item,* We ordain and appoint, and our will and pleasure is, for us and our heirs, that this ordinance and statute be firmly kept for ever; notwithstanding any liberty whatsoever, which we or our heirs for the future shall grant, the said merchants ought not to lose their above-written liberties, or any of them: and for and in consideration of their obtaining the said liberties and free usages, and our prises to be remitted to them\*, all and singular the said merchants'

\* Tolls or duties.



for themselves, and all others on their part, have heartily and unanimously granted to us, that for every hoghead of wine which they shall bring in, or cause to be brought in, within our kingdom or dominion thereof, and from whence they are obliged to pay freight to the mariners, to pay to us and to our heirs, by the name of custom, two shillings over and above the antient customs due, and accustomed to be paid in money, within forty days after the said wines are put in store out of the ships.

*Item,* For every sack of wool, which the said merchants, or others, in their names, do buy, and out of this kingdom, transport, or buy to transport, shall pay forty-pence over and above the antient custom of half a mark, which formerly was paid. And, for a last of hides carried out of this our kingdom and dominion thereof, to be sold, half a mark over and above that, which, according to antient custom, was formerly paid; and likewise for three hundred wool-fells to be carried out of this kingdom, forty-pence, besides that certain sum, which, according to antient custom, was formerly given.

*Item,* Two shillings for every scarlet, and cloth dyed in grain.

*Item,* Eighteen-pence for every cloth, in which part of a grain colour is intermixed.

*Item,* Twelve-pence for every other cloth without grain.

*Item,* Twelve-pence for every quintal of wax: and whereas some of the said merchants deal in other commodities, as goods weighed with averdupois weights, and in other fine goods, as cloth of *tarse*, of silk, of *candatis* \*, of hair, and in divers other merchandizes, in horses also, and other animals, corn, and other wares and merchandizes of different sorts, which cannot easily be put to a certain rate of custom; the said merchants have consented to

\* It is probable it should be *findonibus*, lawn, cambrick, or other fine linen.

give us and our heirs for every twenty shillings estimation and value of those wares and merchandizes, by whatsoever name they be called, three-pence in the pound, upon the entrance of their ware and merchandizes, into our kingdom and dominion aforesaid, within twenty days after such wares and merchandizes shall be brought into our kingdom and dominion aforesaid, and there shall be unladen or sold; and likewise, three-pence for every twenty shillings, at the exporting of what kind soever of wares or merchandizes brought into our kingdom and dominion aforesaid, besides the antient customs formerly given to us, or to others.

And, over and above the value and estimation of the said wares and merchandizes, for which three-pence for every twenty shillings, as aforesaid, are to be paid, they are to have credit by letters, by them to be produced from their principals or partners; and, if they have none, let it be determined in this case, by the oaths of the said merchants or, in their absence, of their servants.

Moreover, it may be lawful for the society of the merchants aforesaid, to sell wool to the fellows of the said society, and likewise to buy the same one of another within our kingdom and dominion, without payment of custom: provided that the said wool come not to such hands, whereby we may be defrauded of our customs.

And furthermore be it known, that after the said merchants have once, in any one place within our kingdom and dominion, paid our customs granted, as aforesaid, to us, for their merchandizes, in form aforesaid, and thereupon they have their warrant, they shall be free and unmolested in all other places within our kingdom and dominion, from payment of the said custom for the same commodities or merchandizes by the said warrant, whether such merchandizes remain within our kingdom and dominion, or are carried out, except wines, which, without our leave,

or licence, as aforesaid, are by no means to be exported out of our kingdom.

We will also, and for us, and our heirs, grant, that no exaction, prize, or loan, or any other burden, shall be imposed in any part or measure, on the persons of the said merchants, their merchandizes or goods, contrary to the form before expressed and granted.

Witnesses hereto, the reverend fathers, Robert archbishop of Canterbury, primate of all England; Walter, bishop of Coventry and Litchfield; Henry de Lacy, earl of Lincoln; Humphrey de Bohun, earl of Hereford and Essex, and constable of England; Adomarus of Valentia, Galfrid of Geynvil; Hugh de le Spencer; Walter de Bello Campo, steward of our house; Robert of Bures, and others. Given by our hand at Westminster, the first day of February.

The funds before mentioned, were the principal sources of the income of our antient kings, and which had been more than sufficient to have answered all their expences, ordinary and extraordinary, if it had not been for the extravagance and superstition of some, and the unhappy arbitrary conduct of others, which occasioned those bloody and expensive civil-wars that make a considerable part of our history. There are few instances of taxes or subsidies till Richard the First's time. There were some *scutages*, or *escuages* raised in Henry the Second's time, as appears from the Red Book in the Exchequer; for, in the twelfth year of his reign, two-pence in the pound was given for the first year, and a penny in the pound for four years after, out of all rents and moveables, for defending the Holy Land: and, in the last year of his reign, there was a tenth of all moveables given for an expedition into the Holy Land.

When Richard the First came to the crown, there was in the Treasury nine hundred thousand pounds; and, in two years time, he raised eleven millions of



marks; which may be computed at near eight millions sterling: but notwithstanding these vast sums, and others arising by fines and compositions, he sold a great part of his demesnes.

He had ten shillings escuage for every knight's fee in his first year; and for his ransom he had twenty shillings for every knight's fee; the fourth part of the rents of all husbandmen; a fourth of the rents of some clerks, and a tenth of others; all the gold and silver which the churches had, and all the wool of the Cistercian monks.

For his expedition into Normandy, he had two shillings of every plough-land, and of the occupiers of every knight's fee a third part; though Henry the First, by his charter, which is extant in the Red Book in the Exchequer, discharged the demesnes of his tenants by knight's service, that they might the better attend their duty in the wars: and in the year 1198, he had five shillings of every plough land.

These taxes were so extraordinary, that they roused the jealousy of the people in the succeeding reigns, as their patience and acquiescence might probably put King John and Henry the Third upon making experiments of the like nature. But those arbitrary taxes occasioned the civil wars in those kings reigns; and put the people upon asserting their rights and antient liberties; and probably alarmed the towns and boroughs to insist upon their members being regularly summoned to parliament, the better to defend themselves, and guard against all attempts upon their property. For, in King John's charter at Runnymede, it is enacted, that the boroughs shall have their antient liberties, and that a common council should be summoned for the future to assess aids: which clause, though it be not in Henry the Third's Magna Charta, yet is in force, having been confirmed several times in Henry the Third's time, as appears from Matthew Paris's History; who expressly says, Henry the Third's charter was the same

with King John's; and therefore this clause must be necessarily implied to be within the law of *omnis civitas habeat libertates suas*, of which this of sending burgeses was one. And that the boroughs had such right to send their representatives, is evident even from the first writ of summons extant of the forty-ninth of Henry III, (*i. e. A. D. 1265*) published by Sir William Dugdale, which, by many learned men is reckoned to be the foundation and pretence of the commons' parliamentary right.

Those who assert the commons were then first summoned to parliament, ground themselves on this writ; because it is the first we have of this kind. But, considering the civil wars, the accidents, from time to time, and the wilful embezzling and destroying our old records, this is a very uncertain and fallacious way of reasoning. Besides, they differ among themselves in the reason and policy of this change in the constitution; some saying it was the act of the king to weaken the great lords, by bringing in an overbalance from the commons; and others assert it was the lords design to get a united interest, as a counterpoize against the encroachments and power of the crown. And the reasons given by both, may rather serve to shew neither are in the right, than to confirm the opinion advanced by each of them. For, not to insist upon the great likeness of our constitution to the old German, where the people always had a share in all consultations of great importance, and the same names and expressions used and applied by our records and historians to the commons, after they were confessedly a part of the legislature, as are given them in times wherein this right is disputed; that irresistible argument of the silence of our historians, in respect to so memorable a change in the constitution; the silence of Bracton, and all our old lawyers; which would be a very reprehensible negligence, if this alteration were then made; the prescriptive right of some boroughs to send members, and the prescriptive discharge of

those of antient demesne, which were in being long before the Conqueror's time; we say, not to insist upon all these arguments, which singly ought to have great weight with every man who is a lover of liberty, we think it appears very plainly from the writ itself, that the commons had a right to be summoned to parliament. For the record says, "Writs shall be directed to London, York, &c. "and to the other boroughs." Does not this prove, that the boroughs were well known which should send burgeses, and that this practice had been long settled and established, and the method known and antient? Else how could the writ be executed? The instructions are general, that the proper boroughs make their returns; which plainly proves a clear, known, and established usage; and in which there could be no mistake, or disobedience to the writ. This seems a very clear argument of the commons old and undoubted right to be summoned to parliament.

The demesne lands of the crown, which, in antient times, as Sir Robert Cotton says, it was held impious to alienate, were from time to time much lessened and reduced; so that, in the twentieth of Edw. III, the revenue of the crown was but one hundred and fifty-four thousand, one hundred and thirty-nine pounds, seventeen shillings and five-pence, as appears from a pell of that king's reign; and this, by wars, and other ill management, was brought down, in 12 Hen. IV, to amount to no more than forty-eight thousand pounds, including the subsidy of wool, and the tenths of the clergy then granted.

When Henry the Fifth first designed and attempted the conquest of France, his income was but fifty-six thousand, nine hundred and sixty-six pounds, according to Sir Robert Cotton; and, in Henry the Sixth's time, it was sunk to five thousand pounds a year, till that notable resumption by parliament of all the crown lands made 28 Hen. VI, Rot. 53.



These several gradual deficiencies in the crown-revenue gave rise to subsidies to assist the king on his various emergencies; and they were of different kinds.

In the 13th of Edw. III, Rot. 8, the lords gave to the king the tenth sheaf of all the corn of their demesnes, the tenth fleece of wool, and the tenth lamb; but the commons would only grant upon condition of redressing their grievances.

By 17 Edw. III, Rot. 17, the king was to have a subsidy of forty shillings for every sack of wool over and above the old customs.

By 45 Edw. III, Rot. 10, the sum of two and twenty shillings and three-pence was granted on every parish, to make up the sum of fifty thousand pounds. But that being found to be greatly deficient, they laid five pounds sixteen on every parish, including the twenty-two shillings and three-pence.

In the 51st of Edw. III, Rot. 19, the lords and commons granted a subsidy by way of poll-tax of four-pence on every man and woman above the age of fourteen.

In the 21st of Rich. II, Rot. 75, a subsidy on the staple commodities was granted to the king for life.

In the 9th of Hen. VI, Rot. 15, twenty shillings of every knight's fee is granted, and twenty shillings of every pound value in land.

By 14 Hen. VI, Rot. 12, two shillings and six-pence in the pound is granted to be paid by every one, who has above five pounds a year in lands, annuities, or offices.

By 18 Hen. VI, Rot. 14, a subsidy, by way of poll-tax, is granted on aliens only; sixteen-pence on every house-keeper, and six-pence on others.

In the 32d of Hen. VIII, ch. 50, (*Rastal*) there were four fifteenths and tenths granted, and two subsidies of twelve-pence in the pound on lands; and by aliens who had lands in trust, two shillings were to be

paid for every pound: this of aliens is mentioned to shew how the land was held formerly; it being since resolved, in favour of the crown, that the king may have the benefit of such trust, by the decree of a court of equity, as appears from Allen's Reports, fol. 14.

In the year 1641, monthly assessments on lands were introduced; and in 2 Will. and Mar. the pound-rate on lands came in. But of late, this tax on lands is called *an aid*, and is so distinguished.

The principal and chief way of supplying the king, was by the grant of fifteenths, of which Lord Coke, in his 2d Inst. page 77, gives the following account: *viz.* "For this gift and grant by the king, "of the liberties contained in this great charter, " (*Magna Charta*, chap. 38.) and of others contained in the king's charter of liberties of the "forest, the archbishops, bishops, abbots, priors, "earls, barons, knights, freeholders, and other the "king's subjects, citizens, and burghesses, assembled "in parliament, gave unto the king one fifteenth; "which proveth, that, as the fifteenth was granted "by parliament, so was this great charter also "granted by authority of the same; but since this "time, the manner of the fifteenth is altered; for, "now the fifteenth, which is also called the *task*, "is not originally set upon the polls, as at this "time it was, but now the fifteenth is certainly rated "upon every town. And this was by virtue of the "king's commissions into every county of England. "In 8 Edw. III \*, taxations were made of all the "cities, boroughs, and towns in England, and recorded in the Exchequer, and that rate was at "that time the fifteenth part of the value of every "town, and therefore retaineth the name of the "fifteenth still. And, after the fifteenth is granted "by parliament, then the inhabitants rate themselves for payment thereof; and, if one town be

\*Rot. pat. 6 Edw. III, 2 part. nu. 26.

“joined with another in the rate of the total, and  
 “subdivided on each a certain rate in that com-  
 “mission, and the one is rated too low, and the  
 “other too high, there lieth a writ called, *ad equa-*  
 “*liter taxand.* to be taken out of the Exchequer to  
 “rate the towns equally. The subsidy is uncertain,  
 “because it is set upon the person, in respect of his  
 “lands or goods, which commonly do ebb and  
 “flow.”

The fifteenth, Lord Coke, in his 4th Inst. p. 33, says amounted to twenty-nine thousand pounds, and the subsidy to seventy thousand pounds. But, for the greater part of Queen Elizabeth’s time, the subsidy came to one hundred thousand pounds, by the diligence and care of the commissioners appointed by her.

The method of collecting these fifteenths and subsidies was, by commission from the king to two persons who had power to nominate *clericum unum*, to act with them; and these chief taxors were in each county to call before them a sufficient number of the best men of every city and town, out of whom they were to choose four or six at their discretion, and to swear them to make true enquiry what goods each person was possessed of, and to make indentures of the same; one to be delivered to the chief taxors, and the other was to be kept by themselves. And the taxors were to take care to make a true return: and the taxing of the taxors themselves was reserved to the treasurer and the barons of the Exchequer. And the earls, barons, and knights of the shire, with the freeholders in each county, were by writ directed to them to be assistant to the taxors.

This was the form observed, as appears from the records of the Lord-treasurer’s Remembrancer, in the 34th of Edw. I, Rot. 47; 7 Edw. II, Pat. Rot. Mem. 3. So Pat. Rot. 3 Edw. III, part 3, Mem. 18; and from the Pat. Rot. 6 Edw. III, part 3, Mem. 19.



Lord Coke indeed, in his 4th Inst. 34, and in 2 Inst. 77, (see page 22) says, that there was a more exact taxation made in 8 Edw. III, which being returned into the Exchequer, was made the rule and standard ever after. He does not cite any authority, but refers in the margin to the 6th Edw. III, part 2, num. 26. But there was no such taxation that we can find in the 8th of Edw. III, among the records of the Lord-treasurer's Remembrancer; nor indeed can we find from Sir Robert Cotton's Abridgment of the Rolls of Parliament of that Year, (for the rolls themselves have been since destroyed or lost) that any aid was granted that year; though there is a writ of summons in Rymer and Sir William Dugdale for that purpose. But we think Lord Coke grounded himself on the Year-Book of 11 Hen. IV, 35, where it is said, that the fifteenth granted 6 Edw. III, being tortiously levied, a commission issued, 8 Edw. III, (probably the writ, *ad æqualiter taxand.* mentioned by Lord Coke, 2 Inst. 77, see p. 23) for the county of Somerset, where the cause of action arose, to make a juster assessment. Nothing is said in that book, but that this might, and did, extend only to Somersetshire: and that this taxation was made all over England, we take to be Lord Coke's own inference; for there is nothing of it in the book; nor is there any record of that year among Mr. Petyt's Collections, which are in the Inner Temple library; as there are likewise many of the forms of taxations in the time of Edw. II, and Edw. III, particularly that of 6 Edw. III, referred to by him in the margin. So that we think Lord Coke was mistaken; and his mistake hath misled some other judges of great abilities and learning.

The clergy too used to supply the king, by granting him a tenth, which Brooke says in his Abridgment, title Quinzime 9, was to be levied of their lands. Sometimes the clergy of themselves would

give the king money; and what the archbishops proposed was generally assented to by the lower clergy; and the abbots and bishops voluntarily gave what they thought fit. But the most usual way was for the pope to tax them, till Edward the first, in the twenty-third year of his reign, summoned them to parliament by the *præmunientes* clause; which course, with some interruptions, continued till the middle of Henry the Sixth's time; and then that method of meeting in a parliamentary convention was omitted, and they were afterwards summoned only as a convocation, where they granted their money. The sum agreed on by the lower clergy was presented to the prelates, and they carried it to the archbishop, and being confirmed by him, the parliament, since the 32d of Hen. VIII. have interposed, and given their grants a full and more authoritative sanction. Each bishop was, as before mentioned, liable to the collection of the money so granted; and this method continued till the year 1664.

Indeed, Mr. Petyt, in his Treatise of the Commons Right, page 145, says the bishops were discharged of this trouble in Queen Elizabeth's time; but there is nothing of it in the acts of parliament of the first and thirteenth of her reign, for that purpose.

It is said, in Lane's Reports, p. 51, that the successor of a bishop shall not be charged for the deficiencies and arrears of a subsidy incurred in the predecessor's life-time; but only his heir or executor. See Moor's Reports, p. 17. For the antient method of granting and collecting these tenths, see Clau. Rot. Dorso, 7 Edw. II, Mem. 3, among the Records of the Lord-Treasurer's Remembrancer, and 32 Hen. VIII, chap. 22, 23, in Rastal's Statutes.

Another way of supplying the crown, was by granting the subsidies of tonnage and poundage; the foundation of which was the guarding of the seas, that merchants might trade hither with safety; and this has been constantly made the consideration

of granting such subsidies. The Saxon laws put a merchant, who had crossed the seas thrice at his own expence, upon the foot and degree of a Thane; that is, a baron, or nobleman.

The old fund, or tax, to secure the seas from pirates, was that called Danegelt, mentioned before. But, in 21 Edw. III, the merchants having been robbed and murdered, there was an ordinance made by the king and peers, that two shillings should be taken of every ton of wine, and six pence of all goods imported. But this was complained of by the commons as a violation of the law, Rot. 11; and this, it seems, was the beginning of tonnage and poundage.

In 46 Edw. III, Rot. 15, we find the citizens and burghesses, after the knights of the shire were gone home, granted the like sum on the application of the prince to them. But the first legal grant of it that we can find, was in 47 Edw. III, Rot. 12, when two shillings a ton was granted on wine, and six-pence in the pound on all merchandize coming into the realm, or going out; as was the old parliamentary stile. This serves to correct a passage in Sir John Davis's Reports, p. 11, where he says, tonnage was first granted in the 5th of Richard the Second.

The next grant was that of poundage only, in 2 Rich. II, Rot. 29 and 30, part 1; being six-pence in the pound on all merchandize. At the same time the parliament granted a subsidy on the staple commodities.

In 5 Rich. II, chap. 3, two shillings tonnage, and six-pence poundage, were granted.

In 7 Rich. II, Rot. 13, there were two shillings tonnage, and six-pence in the pound granted.

In 13 Rich. II, Rot. 20, three shillings tonnage, and six-pence poundage.

In 17 Rich. II, Rot. 12, there were three shillings tonnage, and twelve-pence poundage.

In 2 Hen. IV, Rot. 9, there was only seven-pence poundage, and two shillings tonnage.



In 4 Hen. IV, Rot. 28, there was twelve-pence poundage, and three shillings tonnage.

The like sum was granted, 6 Hen. IV, Rot 9; and the same sum was given, 1 Hen. V, Rot. 17.

Lord Coke says, that in 3 Hen. V, tonnage and poundage was first granted to Hen. V, for life; and he refers to the 50th Roll of that year. This he takes notice of in three different places in his works; and particularly observes, that this was the first leading grant of this kind; as the reader may see in 12 Rep. 34, 2 Inst. 61, and 4 Inst. 32. But the number of the Roll is mistaken, or misprinted: for there are but sixteen Rolls in the first part of that year, and but forty-nine in the second; but it is in the first part of the Rolls of that year, Rot. 5. This will serve to correct a mistake of Sir John Davis, and some others of our eminent lawyers, who affirm, that tonnage and poundage was first granted to Hen. VI, for life, in 31 Hen. VI, Rot. 8. And this became a precedent for the demands of all our succeeding princes.

Edward the Fourth, in the fourth year of his reign, had it for his life, Rot. 24; so had Henry the Seventh, Henry the Eighth, Edward the Sixth, Queen Mary, Queen Elizabeth, and King James the first. But Charles the First, unhappily relying on his prerogative, as if tonnage and poundage were the right of the crown, ordered these duties to be collected without a previous grant from the legislature: and this, among other things, created great jealousies and uneasiness between him and his parliaments; so that he had only occasional and temporary grants of tonnage and poundage. It would be unnecessary to set forth every minute difference, that appears in the grants of these duties by parliament. In many of them there is an exception for the king's prisage wines, that they shall not pay the tonnage duty. But this was unnecessary (unless it were for the benefit of the king's patentee) because the king cannot pay duty to himself. For, though the king has paid custom for his wine ever

since King William's time, yet that is only curtesy, and he is no ways obliged to do it ; as was resolved in the Exchequer, in the case of one Robinson, upon a seizure made on purpose to contest that matter. Some of these old acts have a great affinity with the 12th of Charles II; as 9 Hen. VI, Rot. 15, and 4 Edw. IV, Rot. 24.

We are now come to the great statute of 12 Car. II, chap 4, called, *the subsidy of tonnage and poundage*; which is the foundation of the present customs. These duties have been considerably increased by later statutes, and are distinguished by different names; to denote either the quantity or quality of them, or the time when they were granted. The duties granted on merchandize by the twelfth of Charles the Second, are by some called, in a more restrained sense, *the old subsidy*, or *customs*. Others are known by the name of the *new subsidy*, one third subsidy, two-third subsidy, petty customs, or alien's duty, old and new imposts, new duties, and additional duties. But they all signify only certain charges on goods imported.

The subsidy of tonnage and poundage, which is divided into subsidy inwards, and subsidy outwards, was granted to Charles the Second for his life; and afterwards to King James for his life. At the Revolution, it was granted to King William only for years; and so continued till the 6th of Queen Anne, when half of the customs inwards was granted to the year 1808; and, by 1 Geo. I, ch. 12, was granted to the king and his heirs for ever. And the other half, by 7 Ann. ch. 7, sect. 28, was likewise granted to the queen, and her heirs for ever. The subsidy outwards, by 9 Ann. chap. 6, was granted for thirty-two years; and, by 3 Geo. I, ch. 7, was made perpetual. By an account delivered into parliament, the first session after the Revolution, this tax brought in, on a medium of four years, 577, 507l. 12 s. 10 d.  $\frac{1}{2}$ ; but, according to Dr. Davenant, it brought in 600,000l. free of all charges and deductions.

The excise called *the temporary excise*, was granted to King Charles the Second during his life; from whose death it has been continued, by several acts of parliament, and now (by 1 Geo. III, cap. 1) stands continued to his present majesty for his life.

The excise called *the hereditary excise*, was granted to King Charles the Second, his heirs and successors for ever, in recompence for the profits of the court of wards, purveyance, and the tenures by knight-service, &c. then abolished by act of parliament. These two excises, according to the above-mentioned account, produced at a medium of four years, 610,486 *l.* 10 *s.* 9 *d.*; but according to Dr. Davenant, they were computed at 666,383 *l.* clear. A tax of two shillings upon every fire-hearth, &c. and therefore called *the hearth money*, was granted to King Charles the Second, his heirs and successors for ever; which, according to the said account, produced about 200,000 *l.* but, according to the Doctor, 245,000 *l.*

The revenue of the Post-Office, or tax upon letters sent by the post, was granted to King Charles the Second, his heirs and successors for ever; which, by the above account, produced fifty-five thousand pounds; but, according to the Doctor, sixty-five thousand pounds; and this revenue hath been since increased, by an additional tax upon letters, as well as by a more regular and strict collection.

An imposition upon wines and vinegar was granted to King James the Second, from the 24th of June, 1685, the 24th of June, 1693, towards repairing the Navy, which, by both the above accounts, produced 172,900 *l.* 11 *s.* 8 *d.* $\frac{1}{2}$ ; and which, having been made good by new duties, hath been suffered to expire. An imposition upon tobacco and sugar was granted for the same time; which, by the said accounts, produced 184,861 *l.* 8 *s.* but it hath been suffered to expire.

An imposition on French linens, brandies, &c. was granted from July 1, 1685, to July 1, 1690;



which, according to the said accounts, produced 93,710*l.* 8*s.* 1*d.* and was likewise suffered to expire.

These, with several other small branches, not worth particularizing, were all the taxes we were subject to at the time of the Revolution; which, at the highest computaion, produced but 2,061,856*l.* 7*s.* 9*d.*  $\frac{1}{2}$ : and yet, with this revenue, King James the Second supported his civil list, kept a formidable navy ready to put to sea, an army of near thirty thousand men at land, and saved money yearly, if we can credit an account of the issues of his revenue given into parliament, which amounted to no more at a medium, than 1,609,365*l.* 2*s.* 9*d.*

At the time of the Revolution, there were no national debts, properly so called. There was indeed a debt of sixty thousand pounds due to the servants of King Charles the Second, which his successor neglected to pay; and the payment of it was provided for by an act of the first session after the Revolution. As to the debt called *the banker's debt*, though charged by letters patent from King Charles the Second upon the hereditary excise, no provision was made by parliament for its payment, until the 12th of King William, when it was enacted by parliament, that, in discharge of certain annual perpetual payments and arrears thereof, granted by King Charles the Second to several patentees, out of the hereditary excise, the same excise should, from the 26th of December, 1705, stand charged for ever with the payment of three pounds *per annum*, for the principal sums of the owners, their heirs and assigns for ever, nevertheless redeemable upon payment of a moiety of the principal sums; by which means the nation became charged with a debt of 664,268*l.* being the moiety of 1,328,526*l.* which these principal sums amounted to; and which is the only debt we are now charged with, that had any part of its rise before the Revolution.

Thus our national affairs, as to *debts* and *taxes*, stood at the time of the Revolution, the 5th of November 1688; and the convention, which declared the prince and princess of Orange, king and queen of this kingdom, made no alteration: but soon after that Convention had created a parliament (that is to say, had declared themselves the parliament \*) they passed the following acts, relating to the public revenue.

AN act for granting a present aid to their majesties, for the extraordinary occasions which oblige them to a great and present expence.

1 Will.  
& Mary,  
sess. 1.  
chap. 1.

By this act there was to be raised, within six months, from the 25th of March 1689, the sum of 412,925*l.* 14*s.* 6*d.* by a monthly assessment of 68,820*l.* 19*s.* 1*d.* to be paid quarterly by the several counties, according to the proportions in the act mentioned †.

\* In the quarto edition of the Statutes, this parliament is said to have begun the 13th of February, 1688: in the former editions, it is the 23d. It appears, from the Journals of the House of Commons, that the house met the 22d of January, and chose a Speaker, &c. and that on the 13th of February, the prince and princess of Orange were proclaimed king and queen.

† The proportions were as follow :

	<i>l.</i>	<i>s.</i>	<i>d.</i>
For the county of Bedford	896	17	9
Berks	1132	6	7
Bucks	1315	6	5
Cambridge	1020	0	0
The isle of Ely	349	17	11
The county of Chester	747	17	2
The city and county of the city of Chester	53	8	4
The county of Cornwall	1540	18	3
Cumberland	168	6	1
Derby	862	8	4
Devon	3229	19	2
The city and county of the city of Exon	116	7	4

## The History of Taxes, &amp;c.

1 Will.  
& Mary,  
sess. 1.  
1688.  
chap. 3.

The commissioners appointed by this act shall have, and execute the like powers and authorities, rules and directions, touching the better

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Dorset	1344	10	5
The town and county of Poole	10	19	8
The county of Durham	323	16	9
The county of York; with the city and county of the city of York, and town and county of Kingston upon Hull	3469	5	2
The county of Essex	3098	8	10
The county of Gloucester	1808	10	3
The city and county of the city of Gloucester	39	8	0
The county of Hereford	1131	13	4
Hertford	1345	16	3
Huntingdon	633	14	2
Kent, with the city and county of the city of Canterbury	3326	18	8
Lancaster	1006	13	6
Leicester	1084	14	3
Lincoln, with the city and county of the city of Lincoln	2570	2	0
London, with the liberty of St. Mar- tin's le-grand	4291	11	4
Middlesex, with the city and liberty of Westminster	3040	10	0
Monmouth	390	0	0
Northampton	1413	18	2
Nottingham, with the town and county of the town of Nottingham	873	8	0
Norfolk	3373	12	0
City and county of the city of Norwich	180	0	0
Northumberland, with the towns of Newcastle and Berwick upon Tweed	372	15	8
The county of Oxon	1135	10	8
Rutland	240	8	11
Salop	1203	14	2
Stafford	852	11	8
The city and county of the city of Litch- field	13	0	0
The county of Somerset	2771	10	0
The city and county of the city of Bristol	199	8	4



assessing, distributing, collecting, levying, receiving, and paying the said several sums of 68,820*l.* 1*9s.* 1*d.* as are limited, enacted, directed, and appointed, to the commissioners in 29 Car. II, intituled, An act for raising the sum of five hundred \*, eighty-four thousand, nine hundred and seventy-eight pounds, two shillings, and two-pence halfpenny, for the speedy building thirty ships of war.

The county of Southampton, and the Isle of Wight	2189	8	8
Suffolk	3298	10	8
Surry, with the borough of Southwark	1597	0	2
Suffex	1821	7	9
Warwick, with the city and county of the city of Coventry	1192	8	9
Worcester	1053	19	0
City and county of the city of Worcester	55	9	6
County of Wilts	1966	17	7
Westmoreland	116	0	0
County of Anglesea	125	13	8
Brecknock	282	10	5
Cardigan	105	15	0
Carmarthen	272	6	8
Carnarvon	146	12	2
Denbigh	223	10	7
Flint	118	17	4
Glamorgan	378	17	10
Merioneth	100	16	1
Montgomery	276	12	2
Pembroke	326	10	0
Radnor	174	6	8
The town and county of Haverford-west	15	3	5

\* The sum charged on each county, by 29 Car. II, is exactly one half of what is laid thereon by the present act; and was assessed by a pound rate, upon all lands, tenements, hereditaments, annuities, rents, parks, warrens, goods, chattels, stock, merchandizes, offices (other than military offices, and offices relating to the navy, and offices within his majesty's household) tolls, profits, and all other estates, both real and personal.—Receiver-general to have two-pence, collectors four-pence, and commissioners' clerks one penny in the pound.—Collectors to levy the sum assessed by dis-

<sup>1</sup> Will. & Mary, 1688, chap. 3. The sum borrowed upon the credit of this act, as appears from sect. 20, thereof, was 370,000*l.* at 6 per cent. per ann. until the principal should be paid; but the real produce, according to an account delivered into the House of Commons, by the commissioners of accounts in the year 1697, and published by the House of Lords in 1702, was 400,875*l.* 11*s.*

chap. 10. *An act for taking away the revenue arising by hearth-money.*

This was a tax of two shillings upon every fire-hearth, &c. and therefore called hearth-money, first granted to King Charles the Second, his heirs and successors for ever; which, according to an account delivered into parliament the first session after the Revolution, produced about 200,000*l.* but, according to Dr. Davenant, 245,000*l.* But, as this tax had been considered as a grievance in that and the following reign, it was taken away by the above act; the preamble to which is in the following words:

“WHEREAS his majesty having been informed, that the revenue of the hearth-money was grievous to the people, was pleased by his gracious message sent to the Commons assembled in parliament, to signify his pleasure, either to agree to a regulation of it, or to the taking it wholly away, as should be thought

trefs, and to break open any chest, trunk, box, or other things, &c.—Tenants bound to pay, and landlord obliged to allow such payment.—All fee-farm rents, and all other manner of rents, payments, sums of money, annuities, issuing out of any land within city or county, shall be liable, &c. Woodlands assessed, may be cut down for payment; tithes, tolls, profits of markets, fairs, or fishery, or other annual profits, not distrainable, may be sold, &c.—Two or three inhabitants to ascertain, and rate the yearly value and profits of all offices belonging to the courts at Westminster.

convenient by the said Commons: AND <sup>1</sup> Will. & Mary. <sup>sess. 1,</sup> 1688, <sup>chap. 10,</sup> WHEREAS, upon mature deliberation, the said Commons do find, that the said revenue cannot be regulated, but that it will occasion many difficulties and questions; and that it is, in itself, not only a great oppression to the poorer sort, but a badge of slavery upon the whole people; exposing every man's house to be entered into, and searched at pleasure, by persons unknown to him: We, your majesties most dutiful and loyal subjects the Commons, being filled with a most humble and grateful sense of your majesties unparallèlled grace and favour to your people, not only by restoring their rights and liberties, which have been invaded contrary to law, but in desiring to make them happy and at ease, by taking away such burdens as by law were fixed upon them, by which your majesty will erect a lasting monument of your goodness in every house in the kingdom, &c."

*An act for raising money by a poll towards the re-  
ducing of Ireland\*.* chap. 13.

The sum borrowed upon this act, as appears from sect. 25, thereof, was 300,000 l. at

\* All persons, bodies politic and corporate, guilds, or fraternities, for every hundred pounds in debts and ready money were to pay ten shillings.

Every person having any office, place, or public employment, to pay three shillings in the pound.

All judges, serjeants at law, barristers, attorneys, solicitors and scriveners, advocates, proctors, and public notaries, and all persons practising physic, to pay three shillings in the pound.

Servants, having above three pounds a year, to pay one shilling in the pound; and having three pounds, or under, to pay six-pence in the pound.

A duke to pay fifty pounds; a marquis, forty pounds; an earl, thirty pounds; a viscount, twenty-five pounds; a baron, twenty pounds; the eldest son of a duke, to pay thirty pounds; the younger son, twenty-five pounds; the eldest son of a marquis, twenty-five pounds; the younger, twenty pounds; the eldest son of an earl, twenty pounds;



1 Will. 7 per cent; but, by the account above referred  
& Mary, to, it appeared that the real produce was  
sess. 1, 287,904*l.* 1*s.* 11*d.*  $\frac{1}{2}$ .  
1688,

chap. 14. *An act for preventing doubts and questions concerning the collecting the public revenue.*

BY this act, all revenues whatsoever, except the duties arising by fire-hearths and stoves [taken away by chap. 10. above.] other than such as are, or shall be incurred, at or before the 25th of March, 1689, granted to either King Charles the Second, or King James the Second; which had continuance on the 5th of

the younger, fifteen pounds; the eldest son of a viscount, 17*s.* 10*d.* the younger son, 13*l.* 6*s.* 8*d.* the eldest son of a baron, fifteen pounds; the younger son, twelve pounds; a baronet to pay fifteen pounds; a knight of the Bath, fifteen pounds; knight batchellor, ten pounds; every king's serjeant at law, twenty pounds; and every other serjeant, fifteen pounds; every person of the degree of an esquire, or so reputed, or owning or writing himself such, five pounds; every gentleman, or reputed gentleman, or owning, or writing himself such, twenty shillings; every widow shall pay the third part rated by this act, on that degree, of which the husband of such wife was in his life-time.

An archbishop was to pay fifty pounds; a bishop twenty pounds; a dean of any cathedral, or collegiate church, shall pay ten pounds; an archdeacon fifty pounds; a canon or prebendary fifty pounds; a doctor of divinity, law, or physic, five pounds; every person holding two or more benefices, worth one hundred and twenty pounds yearly, five pounds.

Every merchant, trading in the port of London, was to pay ten pounds; and every merchant, or other person using any trade, or manual occupation, and holding a house of thirty pounds *per annum*, in London, or within twenty miles of it, ten shillings; every member of the East India company was to pay forty shillings for every hundred pounds stock; every member of the Guinea company, the like sum; and every member of the Hudson's bay company, the same; every merchant-stranger and Jew, to pay ten pounds; every person having a share in the New River, to pay two shillings for every twenty shillings.

November, 1688; and all arrears of the same shall be paid to their majesties, until the 25th of December, 1689. 1 Will. & Mary, sess. 1689, chap. 14.

These revenues, according to the account before referred to, produced, from the 5th of November, 1688, to the 30th of June, 1690, the sum of \* 1,437,646 l. 1 s; the proportional part of which, from the 5th of November, 1688, until the 25th of December, 1689, or until the next session of parliament, may, without entering minutely into fractions, be computed at about 900,000 l.

*An act for a grant to their majesties of an aid of twelve pence in the pound for one year for the necessary defence of their realms.* Chap. 20.

THIS aid was raised on all personal estates (which, as appears from sect. 2, of the act, paid

\* The particulars of this sum are as follow :

	l.	s.	d.
The customs, to wit,			
the subsidy of tonnage and poundage	422,837	0	4½
Loans thereupon,			
over and above			
500,000 l. credit,	47,223	13	4½
by 2 Will. and Mary, sess. 1, chap. 4.	470,060	13	9
The hereditary and temporary excise	541,191	11	4½
Loans thereupon,			
over and above			
250,000 l. credit,	301,633	7	3
by 2 Will. and Mary, sess. 1. c. 3	842,824	18	7½
The letter-money		56,279	3 5
The small branches and casualties	67,181	5	2½
Loans thereupon,			
to wit on the revenue of Corn-wall	1,300	0	0
	68,481	5	2½
	1,437,646	1	0

1 Will. & Mary, sess. 1, 1689. chap. 20. only six shillings for every hundred pounds) public offices, lands, tenements, hereditaments, annuities, issuing out of lands; &c. to be raised within the year, from the first of March, 1688-9.

The sum to be borrowed upon this act is not ascertained in it, but the interest was seven pounds *per cent*; and, by an account delivered into the House of Commons, in pursuance of a clause in it, it appeared that the real produce was 496,007*l.* 3*s.* 3*d.*

Chap. 24. *An act for an additional duty of excise upon beer, ale, and other liquors.*

THIS duty was given for three years from the 24th of July, 1689, and was in part appropriated by chap. 28, of this session, to the payment of 600,000*l.* to the States-general, and the residue by 2 W. and M. session 2, chap. 10, to other uses. See the next chapter.

Chap. 28. *An act for appropriating certain duties for paying the States-general of the United Provinces their charges for his majesty's expedition into this kingdom, and other uses.*

§ 1. FOR satisfying and defraying the debts and charges, and for the purposes hereinafter mentioned, be it enacted, &c. that part of the money, payable by 1 James II, chap. 4\*, not exceeding 60,000*l.* shall be appropriated and applied to the payment of the wages due to the servants of the late King Charles II, who were his servants at the time of his decease, to be paid to them, their executors, administrators, and assigns, in three years from the 24th of December, 1689; and that the residue of the mo-

\* This was an impost or duty on tobacco and sugar, granted from the 24th of June, 1685, until the 24th of June, 1693.



ney, arising and payable by the said act, and the<sup>1</sup> Will. revenue arising by two other acts, 1 Jam. II. & Mary, chap. 3 \*, and chap. 5 †, and by another act of<sup>sess. 1,</sup> 1688, this present parliament, intituled, 'An act for<sup>chap. 28.</sup> an additional duty of excise upon beer, ale, and other liquors' [see chap. 24, above] shall be appropriated and applied from the 29th of September, 1689, during the continuance of the said acts; in the first place, towards payment of 600,000*l.* to the States of, the United Provinces, for their assistance to his majesty at his coming into this nation; which sum of 600,000*l.* is meant and intended in full satisfaction of their said assistance, and the charges thereof: and, after the said 600,000*l.* shall be paid, the residue shall be for, and towards the subduing of the rebellion of Ireland, and other charges of the war against France.

It appears, from accounts at the Excise-Office, that the net produce of the above additional excise, from the 24th of July, 1689, to the 24th of July, 1692, was 499,709*l.* 1*s.* 8*d.* after deducting 47,394*l.* for charges of management.

This session was ended on the 20th of August, 1689.

The next session was begun October 23, 1689; and, on the 2d of November, the following resolution was agreed to: *viz.* "that for the reducing of Ireland, and joining with their majesties allies abroad, in a vigorous prosecution of the war against France, a supply of *two millions* should be granted to their majesties." And for raising this supply were passed the following acts:

\* This was an impost on wines and vinegar, granted from the 24th of June 1685, to the 24th of June 1693.

† This was an impost on all French linens, and all East-India linens, and several other manufactures of India; and on all French-wrought silks anduffs; and on all other wrought silks; and on all brandies imported: granted from the first of July, 1685, until the first of July, 1690.

1 Will. & Mary, sess. 2, 1689, chap. 1. *An act for granting to their majesties an aid of two shillings in the pound for one year.*

THIS aid was to be raised on lands, tenements, hereditaments, offices, and personal estates, within the year, from the 25th of December, 1689, at 7 per cent. no sum was ascertained; but, by an account delivered into the House of Commons, it appeared that the real produce was 1,015,395 *l.* 4 *s.* 10 *d.*  $\frac{1}{2}$ .

By this act the sum of 400,000 *l.* was appropriated to the payment of seamen; and for stores, provisions, victuals, &c.

Chap. 3. *An act for preventing all doubts and questions concerning the collecting the public revenue.*

BY this act all revenues whatsoever were continued to their majesties from the 25th of November, 1689, until the 25th of December, 1690. See page 36. chap. 14.

The remainder, after deducting 900,000 *l.* (see page 37) from 1,437,646 *l.* 1 *s.* which is 537,000 *l.* 1 *s.* we shall consider as the money granted by this act; though, in fact, it is only the produce of these revenues, from the 25th of November, 1689, to the 30th of June, 1690,

Chap. 5. *An act for a grant to their majesties of an aid of twelve pence in the pound for one year.*

THIS aid was charged on lands, tenements, hereditaments, offices, and personal estate, to be raised with the above two shillings aid, at 7 per cent. per annum, to be paid quarterly. The sum is not ascertained; but, by an account delivered into the House of Commons, it appeared that the real produce was 507,697 *l.* 11 *s.* 9 *d.*  $\frac{1}{2}$ .

## The History of Taxes, &c.

41

*An act for the review of the late poll granted to their majesties, and for an additional poll towards the reducing of Ireland.*

1 Will.  
& Mary,  
sess. 2,  
1689,  
chap. 7.

THE sum to be raised is not ascertained in the act: but the real produce was 23,059 *l.* 7 *s.* 1 *d.*

This parliament was prorogued January the 7th, soon after dissolved, and a new parliament summoned to meet at Westminster, on the 26th of March following.

According to the quarto edition of the Statutes at Large, this parliament was held the 20th of March, 1689. The former editions of the Statutes have it the 20th of May, 1690: but the Journals of the House of Commons make it the 20th of March, 1689. On the 1st of April the House voted, that a supply of 1,200,000 *l.* should be given to their majesties for the public occasions, in prosecuting the war with France, and reducing Ireland: And for raising this sum, they passed the following acts:

*An act for raising money by a poll and otherwise towards the reducing Ireland, and prosecuting the war against France.*

Chap. 2.

THE produce of this poll-tax, (which was to be paid into the Exchequer by the 20th of August, 1690,) was 239,299 *l.* 17 *s.* 5 *d.*  $\frac{1}{2}$ .

*An act for granting to their majesties for their lives, and the life of the survivor of them, certain impositions upon beer, ale, and other liquors.*

Chap. 3.

§ 2. THE rates upon beer, &c. given by 12 Charles II, chap. 23, are now given to the king and queen for their lives. [These duties were further continued by 1 Ann. stat. 1. chap.



2 Will.  
and Mar.  
sess. 1,  
1689,  
chap. 3.

7, and 1 Geo. I, stat. 1, chap. 1, and perpetuated by 1 Geo. I, stat. 2, chap. 12, sect. 8.]

§ 4. It shall be lawful for natives, or foreigners, to advance and lend upon the credit of this act, any sum not exceeding 250,000 *l.* and to have, for the forbearance of all such monies, as shall be lent before the 10th of June, 1690, interest at 8 *per cent*; and for what shall be lent after the said tenth of June, 7 *per cent*.

Chap. 4. *An act for granting to their majesties a subsidy of tonnage and poundage, and other sums of money, payable upon merchandizes imported and exported.*

§ 2. Tonnage and poundage, granted by 12 Charles II, chap. 4, are given to their majesties, from the 24th of December, 1690, for four years.

§ 5. And whereas their majesties are contented and pleased, that the subsidy of tonnage and poundage should be made a fund of credit, in confidence that their good subjects will, in due time, make provision for taking off the anticipation thereof; therefore, &c. it shall be lawful for natives or foreigners to lend and advance unto their majesties, any sum not exceeding 500,000 *l.* in the whole; and have and receive, for the forbearance of such monies as shall be lent before the tenth of June, 1690, interest not exceeding 8 *per cent per annum*; and for what shall be lent after the said tenth of June, 7 *per cent*.

This session was adjourned on the 23d of May to the 7th of July following; and on the 12th of September, it was prorogued until the 2d of October, as appears by the Journals of the House of Commons.

2 Will.  
and Mar.

In the second session, which began October 2, 1690, and ended the 5th of January follow-

ing, they granted for the navy, and for build-<sup>sess. 2,</sup>  
ing a great number of ships of war, and a<sup>1690.</sup>  
dock at Plymouth, 2,361,695*l.* and for main-  
taining an army of 69,636 men, with every  
thing relating to it, they granted 2,294,560*l.*  
being in the whole, 4,656,255*l.* and for raising  
this extraordinary supply, the following acts  
were passed.

*An act for granting an aid to their majesties of the* Chap. 1.  
*sum of 1,651,702 l. 18 s.*

This was to be raised within the year, from  
the 26th of December, 1690, by a monthly as-  
sessment of 137,641*l.* 18*s.* 2*d.* to be paid by  
the several counties, according to the propor-  
tions in the act of 1 Will. and Mar. 1 <sup>sess. 1,</sup>  
chap. 3, (see p. 31) mentioned\*. The sum to  
be borrowed is not ascertained in the act, but  
the interest is expressed to be 7 *per cent*; and,  
by the account in 1702, before referred to, it  
appears, that the real produce was 1,613,747*l.*  
9*s.* 1*d.*

*An act for doubling the duty of excise upon beer, ale,* Chap. 3.  
*and other liquors, during the space of one year.*

No sum appears in this act to have been bor-  
rowed upon it; but the produce, according to  
the account before referred to, was 611,349*l.*  
0*s.* 4*d.*  $\frac{2}{3}$ .

*An act for granting to their majesties certain impo-* Chap. 4.  
*sitions upon all East-India goods and manufac-*  
*tures, and upon all wrought silk, and several*  
*other goods and merchandizes, to be imported af-*  
*ter the 25th of December, 1690.*

§ 57. It shall be lawful for any person and per-  
sons to advance and lend unto their majesties,

\* The county of Bedford was to pay 1793*l.* 15*s.* 6*d.*  
and, by the former act, no more than 896*l.* 17*s.* 9*d.*  
and the sums on all the rest were doubled in like manner.

2 Will.  
and Mar.  
sess. 2,  
1690.  
chap. 4.

upon the security of this act, any sum, or sums of money; and to have and receive for the forbearance thereof 8 *per cent. per annum*, and no more.—The sum borrowed upon this act appears, from the said account, to be 300,550 *l.* 9 *s.* 10 *d.*

Chap. 5. *An act for the continuance of several former acts therein mentioned [viz. 1 Jac. II, chap. 3, and 1 Jac. II, chap. 4,] for the laying several duties upon wines, vinegar, and tobacco.*

§ 5. It shall be lawful to advance and lend unto their majesties, as well upon the credit of this act, as upon the security of the said two former acts of King James (from and after the sum of 600,000 *l.* mentioned in act 1 W. and M. chap. 24, for his majesty's expedition into this kingdom, shall be fully satisfied and paid to the States-General) any sum, or sums of money; and to have for the forbearance thereof 8 *per cent.* for one year and no more.—The sum borrowed upon this act, according to the said account, was 700,100 *l.*

Chap. 10. *An act for granting to their majesties several additional duties of excise upon beer, ale, and other liquors, for four years, from the time that an act for doubling the duty of excise, upon beer, ale, and other liquors, during the space of one year doth expire. See p. 43, chap. 3.*

§ 6. The sum of 500,000 *l.* part of the duties granted by this act, and the said act 1 W. and M. chap. 24, after the said 600,000 *l.* shall be paid to the States-General, is appropriated for the building, and for the guns, rigging, and other furnishing of twenty-seven ships of war; whereof seventeen to be of the third rate, and to contain and measure one thousand one hundred tons, or thereabouts, and carry eighty guns a-piece; and ten to be of the fourth rate,



and to contain of measure nine hundred tons, <sup>2 Will.</sup> or thereabouts, and to carry sixty guns a-piece. <sup>and Mar. sess. 2.</sup>

§ 8. The residue of the said former excise, after payment of the said 600,000 *l.* shall be kept apart, and paid weekly into the Exchequer. <sup>1690. chap. 10.</sup>

§ 9. A separate account shall be kept in the Exchequer of all the monies paid by virtue of this or the said former act.

§ 10. One third part thereof to be paid the treasurer of the navy for building the said twenty-seven ships of war, &c. This one-third, from the 17th of November, 1691, to the 18th of November, 1695, amounted, according to the said account, to 482,617 *l.* 11 *s.* 1 *d.*  $\frac{1}{2}$ .

§ 14. Any persons, natives or foreigners, may advance upon the credit of two third parts of the money to arise from this act, any sum not exceeding the sum of 1,000,000 *l.* in the whole; and have, for the forbearance thereof, interest not exceeding 7 *per cent.*—The money really borrowed upon these two-thirds, as appears from the said accounts, was 999,815 *l.* 0 *s.* 8 *d.*  $\frac{1}{2}$ .

§ 21. Appropriation of the remaining two-thirds of the money: *viz.* for the payment of seamen, that shall serve in the royal navy for the year 1691; and for building of three ships to be of the third rate, to contain and measure each 1050 tons, and providing guns, rigging, and other furniture for the said ships; and to and for the paying for stores, provisions, and victuals, to be supplied for the said navy; and to and for the expence of the Office of Ordnance in respect to naval affairs; and for the other necessary uses and services to be performed for the said navy, in the time aforesaid, the sum of 700,000 *l.*

And out of the money in the Exchequer, arising by this or any other act of this session, shall be appropriated for the payment of their majesties land-forces and armies, that have

2 Will. & Mary, fess. 2, 1690. chap. 10. served, or shall serve in England or Ireland, or elsewhere, and the paying for arms, ammunition, carriages, and all other incident charges necessary to the same, the sum of 1,500,000*l*.

§ 23. Their majesties may dispose of 500,000*l*. not appropriated; so as the same may be applied to the carrying on the present war.

This sessions ended January 5, 1690, as before mentioned.

3 Will. & Mar. 1691. In this session, which began October 22, 1691, and ended February 24 following, the following supplies were granted:

1. A sum not exceeding 1,575,890*l*. for the charge of the navy to be set out for the year 1692, including the ordnance, and the charge of building one dry dock, and two wet docks at Portsmouth.

2. A sum not exceeding 1,935,787*l*. 16*s*. 3*d*. (together with the sum of 165,000*l*. to be answered out of the revenue of Ireland) for the land forces for 1692, in order to the carrying on a vigorous war against France.

The ways and means for raising these supplies were as follow.

Chap. 1. *An act for granting to their majesties certain impositions upon beer, ale, and other liquors for one year.*

No sum appears in this act to have been borrowed upon it; but the real produce of the money arising from it, from the 17th of November 1691, to the 18th of November 1692, amounted to 381,020*l*. 5*s*. 9*d*.  $\frac{3}{4}$

Chap. 5. *An act for granting an aid to their majesties of the sum of 1,651,702*l*. 18*s*. towards carrying on a vigorous war against France.*

This was to be raised by a monthly assessment of 137,641*l*. 18*s*. 2*d*. to be paid by the several counties, according to the proportions of

the 1 Will. and Mar. sess. 1, chap. 3, (see p. 31)<sup>3 Will. & Mar. 1691.</sup>  
The sum to be borrowed is not ascertained; but by the said account of 1702, it appears that the produce was 1,613,873 *l.* 2*s.* 3*d.*

*An act for raising money by poll, payable quarterly for one year, for the carrying on a vigorous war against France.* Chap. 6.

This act was founded upon resolutions so singular, that it seems necessary to give them at large, as follow: viz January 23, resolved,

1. That towards the said poll all persons do pay 12 *s.* quarterly, except the poor receiving alms, and their children under sixteen years of age; as also the children under sixteen of all persons exempted from contributing to church and poor; and of all day-labourers and servants in husbandry; and of such as have four children or more, and are not worth 50 *l.*

2. That every gentleman, or reputed gentleman, worth 300 *l.* and every person above that quality, and under the degree of a peer, do pay 20 *s.* quarterly.

3. That tradesmen, shopkeepers, and artificers, worth 300 *l.* or upwards, do pay 10 *s.* quarterly.

4. That every person charged, or chargeable to the militia, with finding a horse or mare, to pay 20 *s.* quarterly, for every horse over and above what he is charged with on any other head.

5. That every person not contributing a horse to the militia, who keeps a coach and horses, do pay 20 *s.* quarterly, over and above what he is charged with on any other head, except such as keep stage, or hackney coaches.

6. That every person keeping an hackney or stage coach, or coaches, do for every coach pay 1 *l.* 5 *s.* quarterly.



## The History of Taxes, &amp;c.

3 Will.  
& Mar.  
1691.  
chap. 6.

7. That every lord of parliament, spiritual or temporal, do pay 10 s. quarterly.

8. That nonjurors do in every case pay double.

9. That all attornies, proctors, and other officers of all courts, ecclesiastical and civil, be charged as gentlemen. And

10. That all clergymen, preachers, and teachers, in any congregation whatsoever, who have by benefices, contribution, or otherwise, 80 l. or upwards, be charged as gentlemen.

The sum to be borrowed upon this act is not mentioned; but the produce, according to the said account, was 606,308 l. 1 s. 6 d.  $\frac{1}{2}$

4 Will.  
& Mar.  
1692.

In this session, which began November 4, 1692, and ended March 14, the following supplies were granted: *viz.*

1. A sum not exceeding 1,926,516 l. 10 s. for the charge of the navy for the year 1693, including the charge of ordnance, and finishing the naval yard at Hamore near Portsmouth, and the building four bomb vessels, and eight new ships of the fourth rate.

2. A sum not exceeding 750,000 l. for making good the sum of 1,341,700 l. intended to be raised by the act for a quarterly poll.

3. A sum not exceeding 2,090,563 l. 19 s. 6 d. for the charge of the land forces for the year 1693, including the extraordinary charge of the office of ordnance in relation to the land service, and the charge of the transports, hospitals, contingencies, and other extraordinary charges of the war.

The ways and means for raising these supplies were as follow:

*An act for granting to their majesties an aid of 4 s. 4 Will. & Mar. 1692. Chap. 1.*  
*in the pound for one year for carrying on a vi-*  
*gorous war against France.*

§ 2. All persons, bodies politic and corporate, guilds, and fraternities, having any estate in ready money or debts, or having any estate in goods, wares, or other personal estate whatsoever, shall pay 24 s. for every 100 l.

§ 3. Persons having any office or employment of profit, to pay 4 s. in the pound for their salaries or profits.

§ 4. All manors, lands, tenements, yearly profits and hereditaments, are charged with 4 s. in the pound of the yearly value.

All sums of money, which, in pursuance of 3 Will. and Mar. chap. 6, have been lent to their majesties, not exceeding 735,391 l. 18 s. 5 d.  $\frac{1}{2}$ , shall be transferred to the register of this act.

The sum of 700,000 l. shall be appropriated to the payment of officers and seamen that have and shall serve in the royal navy, and for the paying for stores, provisions, and victuals for the said navy, and for the office of ordnance; and the residue of the money to be raised by this act, shall be appropriated for the payment of the land forces, and the paying for arms, ammunition, and other charges incident to the war, and not otherwise.

The sum borrowed is not mentioned in the act; but from the said account, it appears to be 1,161,482 l. 16 s. 1 d.

*An act for granting to their majesties certain rates Chap. 3.*  
*and duties of excise, upon beer, ale, and other li-*  
*quors, for securing certain recompences and ad-*  
*vantages in the said act mentioned, to such per-*  
*sons as shall voluntarily advance the sum of*  
*1,000,000 towards carrying on the war against*  
*France.*

3 Will.  
& Mar.  
1691.  
chap. 6.

§ 2. From the 20th of January 1692, an additional excise upon beer, ale, and other liquors, is imposed for 99 years. [Continued for ever by 1 Geo. I, stat. 2, chap. 12, sect. 8.]

§ 8. Natives and foreigners may contribute 1,000,000 *l.* before May 1693, upon the terms following: viz. 100,000 *l.* out of the monies arising by this act, to be yearly distributed among the contributors from the 24th of June 1693, until the 24th of June 1700, and afterwards 70,000 *l.* to be divided as follows: viz. a contributor of 100 *l.* to receive a share thereof during the life which he names.—Any person may contribute as many hundreds as he pleases, for which he is to name lives, during which he shall be entitled to receive as many shares or dividends of the said yearly fund, as there are hundred pounds by him advanced.——Survivors to have the advantage of the deaths of the nominees, till only seven be left, and the king to have the dead man's share—if the whole sum be not advanced, the contributors shall be paid such part of the annual funds as is proportionable to the advance.—There was only 881,493 *l.* 14*s.* 2*d.* advanced upon this act: [See 5 W. and M. chap. 5.]

§ 10. Contributor may assign or devise his interest. — If no assignment, interest goes to executors.

§. 19. A clause of loan, to make up the sum of 1,000,000 *l.* in case the whole should not be advanced.

§ 20. Seven pounds per cent. allowed to the lender, and the charge of the principal and interest transferred to the next parliament aid, and, if no aid, to next revenue.

§ 21. If 500,000 *l.* only be advanced before May, the king may borrow 500,000 *l.* to be paid out of money raised by this act, betwixt that time and September; and, if that fall short, next aid chargeable.



§ 22. If the whole sum be not raised before <sup>4 Will.</sup> May, persons contributing shall have the ad-<sup>& Mar.</sup> vantage of 14 per cent. for the life of the no-<sup>1692.</sup> minee. <sup>chap. 6.</sup>

§ 23. Persons contributing upon survivorship, may change it into the advantage of 14 l. per cent. for life.

*An act for granting to their majesties certain addi-<sup>Chap. 14</sup> tional impositions upon several goods and merchandizes for the prosecuting the present war against France. [Made perpetual by 9 Ann. chap. 21, sect. 1; but repealed as to the provisions for rating goods ad valorem, by 11 Geo. I, chap. 7, sect. 1.]*

§ 17. Clause of credit for any sum not exceeding 510,000 l. upon the credit of this act at 8 per cent. interest.

§ 23. The sum of 1,226,516 l. appropriated out of this year's tax to the payment of officers and seamen that have served, and shall serve, in their majestie's navy royal, and for the paying for stores, provisions, and victuals, supplied and to be supplied, for the said navy, &c.

*An act for the review of the quarterly poll granted<sup>Chap. 1.</sup> to their majesties in the last session of this present parliament [3 W. and M. chap. 6.]*

The loan upon this review was 6,307 l. 2 s. 2 d.

The supplies granted in this session, which began Nov. 1693, and ended by prorogation, April 25, 1694, were as follows: viz.

1. For maintenance of the fleet for the year 1604, in the whole, 2,400,000 l.
2. For seamen's wages then in arrear, 500,000 l.
3. For a deficiency upon the 2d act of the preceding session, 118,506 l. 5 s. 10 d. And
4. For raising a great many new regiments of horse, dragoons and foot, and maintaining an army of 83,121 men for the service of the year 1694.

5 Will.  
& Mar.  
1692,  
chap. 5.

The ways and means for raising these supplies were as follow, viz.

*An act for granting to their majesties an aid of 4 s. in the pound for carrying on a vigorous war against France.*

This was to be raised within the year, from the 25th of December 1693, by an assessment on the several counties to be paid quarterly. There is no sum ascertained; but, by the account before referred to, there was raised the sum of 1,000,000 l.

Chap. 5. *An act to supply the deficiency of the money raised by a former act, intituled "An Act", &c. [4 and 5 W. and M. chap. 3. See p. 49.]*

Whereas by 4 and 5 W. and M. chap. 3, it was enacted, that it should be lawful for any persons, natives, or foreigners, to contribute towards the advancing the sum of ten hundred thousand pounds for the purposes therein mentioned, by paying into their majesties receipt of Exchequer, such sum or sums of money, at such time, and upon such terms respectively, as in the said act are particularly mentioned and expressed: And whereas the several sums paid in upon the said act, by the several contributors, did and do in the whole amount to but the sum of 881,493 l. 14 s. 2 d. We, &c.

§ 2. It shall be lawful for any persons, natives or foreigners, to contribute towards the advancing the sum of 118,506 l. 5 s. 10 d. to make up the whole sum of 1,000,000 l. upon the terms following: viz. that every such person, out of the rates and duties of excise granted by the said recited act, shall have and receive for every sum of 100 l. by them advanced, a yearly annuity of 14 l. and proportionably for a greater sum, for the life of the person so advancing the same, or during any other life to be nominated by the person so advancing such sum, &c.

*An act for granting to their majesties certain rates<sup>5</sup> Will. and duties upon salt, and upon beer, ale, and & Mar. 1693. other liquors, for securing certain recompences<sup>chap. 7.</sup> and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France.*

§ 2. Rates upon salt granted for three years :  
[—Made perpetual by 7 and 8 W. III, ch. 31.]

31. § 2. for the application of the money granted by this act, see 9 and 10 W. III, chap. 34.

§ 27. Additional excise upon beer, &c. for sixteen years.

§ 33. The sum of 140,000 l. out of the said duties, shall be a yearly fund for answering or paying the annuities herein after mentioned.

§ 34. Natives or aliens may advance 1,000,000 l. by paying the sum of ten pounds, or diverse entire sums of ten pounds upon this act, and for the raising the said sum of 1,000,000 l. any person who will become an adventurer, shall and may advance the sum of 10 l. for which sum so advanced, he, she, or they, for sixteen years, shall be entitled to receive a share or dividend of the said yearly fund\*.

§ 49. Money lent on this act to be tax free.

§ 53. Borrowing clause if 1,000,000 l. be not advanced before the 24th of June 1694.

§ 54. 8 per cent, interest to be allowed, and this fund, &c. chargeable for the payment of principal and interest.

§ 55. Surplus, after all the annuities directed by this act, shall be lawfully satisfied, to be disposed of according to 2 W. and M. sess. 2, chap. 10. See p.

\* Every adventurer was to have 14 l. per cent. for sixteen years; for 1,000,000 : 140,000 : 100 : 14, that is, if the million produces 140,000 l. in one year, 100 l. will produce 14 l.



5 Will.  
& Mary.  
1693.  
Chap. 14.

*An act for raising money by a poll, payable quarterly for one year, for carrying on a vigorous war against France.*

The loan upon this act (interest at 6 per cent. per annum) was 569,203 *l.* 19 *s.* 7 *d.*

Chap. 20.  
Origin of  
the Bank  
of Eng-  
land.

*An act for granting to their majesties several rates and duties upon tonnage of ships and vessels, and upon beer, ale, and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of 1,500,000 *l.* towards carrying on the war against France.*

§ 2. Tonnage upon ships given for four years. [For the continuance hereof, see 7 and 8 *Will.* III, chap. 31.]

§ 10. One half part of the duties of excise, granted by 2 *W. and M.* sess. 2, chap. 10, given to their majesties, their heirs and successors. For the appropriation of these duties, see 1 *Geo.* I, stat. 2, chap. 12, and sect. 12; and 6 *Geo.* I, chap. 4.

§ 17. The sum of 140,000 *l.* out of the said duties of tonnage and excise, shall be a yearly fund for answering the annuities herein after mentioned.

§ 18. The said 140,000 *l.* to be kept apart in the Exchequer.

§ 19. Their majesties may make commissioners take subscriptions for 1,200,000 *l.* — The sum of 100,000 *l.* annually appropriated to the subscribers\*. — The auditor of the Exchequer shall divide the monies arising out of the said duties into five several parts, and two several parts (which is according to the proportion of the said yearly sum of 100,000 *l.* to the said yearly sum of 140,000 *l.*) which five several parts are appropriated for paying the said 100,000 *l.*

\* Surplus how applied, See 1 *Geo.* I, stat. 2, chap. 12, sect. 12.

§ 20. Their majesties may appoint rules for <sup>5 Will.</sup> transferring, and make the subscribers a corpo- <sup>& Mar.</sup> ration, by the name of *the governor and company* <sup>1693.</sup> *of the Bank of England, &c.* chap. 20.

§ 34. Any persons may contribute towards the raising 300,000*l.* and receive yearly sums for one, two, or three lives; that is, every contributor, who shall advance 100*l.* upon one life only, shall have and receive yearly an annuity, rent, or payment of 14*l.* and so proportionably for a greater sum, for and during the life of such person so advancing and paying the same, or during any other life, to be nominated by the person paying any such sum; and, in case such contributor shall think fit, upon payment of his money, to have an annuity for two lives, then he shall have a yearly annuity, rent, or payment, of 12*l.* for every 100*l.* and so proportionably for a greater sum, advanced for and during two lives, and the life of the survivor of them; and, in case such contributor shall think fit, upon payment of his money, to have an annuity for three lives, then he shall have an annuity of 10*l.* for every 100*l.* for the term of three lives, and the life of the survivor of them. See farther provisions relating hereto, 9 and 10 *W. III.* chap. 34, sect. 5.

§ 39, 40. If 1,500,000*l.* be not raised before October on this act, deficiency to be supplied by loan, at 8 per cent.—If the duties fall short, next subsidy given by parliament charged.

§ 41. Out of the money to be raised by this act, 1,500,000*l.* shall be appropriated to the navy and ordnance.—All other money unappropriated shall be applied to the army.

§ 43. Out of 1,500,000*l.* hereby appropriated, and out of the sum of 1,000,000*l.* by 5 and 6 *Will. and Mary*, chap. 1, appropriated for the use of the navy, the sum of 1,156,994*l.* shall be applied to pay the wages

5 Will.  
& Mary,  
1693.

of officers and seamen, and other services belonging, according to the course of the navy, to the head of wages performed, and to be performed; and also to pay the officers and soldiers of the two marine regiments. And that the sum of 1,257,266 *l.* be applied for and towards the paying for victuals and necessary provisions and stores, and other extraordinary services of the navy and ordnance.—And that the sum of 85,740 *l.* be applied for and towards paying the wages of the yards, and other ordinary services of the said navy.

Chap. 21. *An act for granting to their majesties several duties upon vellum, parchment, and paper, for four years, towards carrying on the war against France.*  
Orig. of stamp-office.

The loan upon this act was 330,000 *l.* at 8 per cent. interest.

§ 17. Natives or foreigners may advance, and lend upon the credit of this act, any sum not exceeding 330,000 *l.* at 8 per cent.

Chap. 22. *An act for the licensing and regulating Hackney coaches and stage coaches.*

§ 3. Hackney coaches in London, &c. not to exceed 700.—Charge of licence 50 *l.* together with an annual rent of 4 *l.* to be paid quarterly. The licence was to continue but for 21 years.

§ 18. One hundred and seventy-five coaches to drive upon the Lord's-day.—The sum hereby raised was 39,137 *l.*

6 Will.  
& Mar.  
1694.

The supplies granted in this session, which began Nov. 12, 1694, and ended not till the 3d of May, 1695, were as follow;

1. For the navy, 2,382,712 *l.*
2. For the army, 2,500,000 *l.*



3. For paying what remained due to those<sup>6 Will.</sup> whose ships were employed in reducing Ireland, & Mary.<sup>1694.</sup>  
330,769 l. 10 s. 7 d.

The ways and means for raising these supplies were as follow :

*An act for granting to their majesties a subsidy of* Chap. 1.  
*tonnage and poundage [for five years] and other*  
*sums of money payable upon merchandizes ex-*  
*ported and imported.*

The loan upon this act (for securing of which an annuity of 300,000 l. was given by the next chapter,) amounted to 1,250,000 l.

*An act for granting to his majesty an aid of* 4 s. Chap. 3.  
*in the pound for one year ; and for applying the* [1695.]  
*yearly sum of 300,000 l. for five years out of the*  
*duties of tonnage and poundage [granted by the*  
*preceding act] and other sums of money, pay-*  
*able upon merchandizes exported and imported,*  
*for carrying on the war against France with*  
*vigour.*

The sum to be borrowed upon the above aid of 4 s. is not ascertained ; but the interest is expressed to be 5 per cent. and the loan thereon, according to the account so often referred to, was 1,177,903 l. 7 s.

*An act for enabling such persons as have estates for* Chap. 5.  
*life in annuities, payable by several former acts* [6 and 7  
*therein mentioned, to purchase and obtain further* W. III.  
*and more certain interests in such annuities ; and,* 1695.]  
*in default thereof, for admitting other persons to*  
*purchase or obtain the same, for raising monies*  
*for carrying on the war against France.*

§ 1. Recites 4 and 5 W. and M. chap. 3.  
See p. 51.

§ 2. Recites 5 and 6 W. and M. chap. 20.  
See p. 56.

6 and 7  
Will. III,  
1695,

§ 3. Recites 4 and 5 W. and M. chap. 3,  
5 and 6 W. and M. chap. 5. See p. 56.

§ 4. And whereas the persons, who are or may be intitled to such estates for single lives in the said annuities, or some of them, are or may be willing and desirous (for a reasonable price or consideration) to have such their respective estates for single lives, changed or converted into certain term or terms for 96 years, to be computed from the 25th of January 1695, of and in such or the like annuities as they have for single lives, as aforesaid :

§ 5. Any person having 14 *l.* per cent. for life, upon the former acts, may convert it into an estate of 96 years for 63 *l.* that is, four years and a half's purchase.

§ 6. Any person having an estate for life, not taking advantage before July; any other paying 70 *l.* shall have a term of 96 years, charged with, and subject to the former estate for life.

§ 12. One moiety of the money advanced, appropriated to the navy and ordnance; and the other moiety to the land forces.

§ 14. Clause of loan at 5 per cent. if 618,420 *l.* 6 *d.* be not advanced\*.

Chap. 6. *An act for granting to his majesty by certain rates and duties, upon marriages, births, and burials, and upon batchelors and widowers, for the term of five years, for carrying on the war against France with vigour. — The loan upon this act (interest at 8 per cent. per annum) was 650,000 *l.**

Chap. 7. *An act for granting to his majesty several additional duties on coffee, tea, chocolate, and spices, towards satisfaction of the debts due for transport service for the reduction of Ireland.*

\* There was only the sum of 235,951 *l.* 6 *d.* advanced,

The sum due for transport service, as appears<sup>6 and 7</sup> from the preamble to this act, was 330,769 <sup>Will. III.</sup> <sup>1695.</sup> <sup>10 s. 7 d.</sup>

*An act for granting to his majesty certain duties* Chap. 18.  
*upon glass wares, stone, and earthen bottles, coals and culm, for carrying on the war against France.*—[Continued by stat 7 and 8 W. III, chap. 31; but half the duties on glass and glass wares, and the whole duties on stone and earthen wares, were taken away *per stat.* 9 and 10 W. III, chap. 45; and afterwards the remaining half duty on glass and glass wares, was taken away by stat. 10 and 11 W. III, chap. 18.]

§ 21. A clause of loan for 564,700 *l.* upon this act, at 7 *per cent.*

§ 25. Appropriation of the monies arising by this and the marriage act, 6 and 7 W. III, chap. 6, *viz.* for the services of the navy and ordnance, for sea service, and for pay of the officers and soldiers of the two marine regiments, the sum of 448,712 *l.* that is to say, out of this present act 200,000 *l.* and out of the marriage act the sum of 248,712 *l.*

The supplies granted this session, which began November 22, 1695, and ended April 27, 1696, were as follow: *viz.*

1. For the navy for the year 1696, 2,500,000 *l.*
2. For the officers of two marine regiments, 16,972 *l.*
3. For maintaining 87,440 land-forces, 2,007,881 *l.* 19 *s.* 11 *d.*
4. For the extraordinary service of the ordnance, general officers, transports, hospitals, &c. 500,000 *l.*
5. For the expence of the civil-list for the year 1696, 500,000 *l.*



7 W. III, 1695. 6. For the relief of the poor French Protestants, 15,000 l.

The ways and means for raising these supplies were as follow: viz.

Chap. 2. *An act for enlarging the times to come in and purchase certain annuities therein-mentioned, and for continuing the duties formerly charged on low wines, or spirits of the first extraction, for carrying on the war against France.*

§ 1. Recites 6 and 7 Will. III, chap. 5, and the powers thereby granted. See p. 57.

§ 2. And whereas diverse persons, in pursuance of the said recited act, did, within the said respective times thereby limited, contribute to pay into the said receipt of Exchequer, several sums of money, amounting in the whole to 235,951 l. 6 d. for purchasing further or more certain estates in some of the annuities before-mentioned:

§ 3. And whereas the persons, who are, or may be intitled to such of the said annuities, as do still depend upon single lives, and wherein further estates are not already purchased by the said former act, are, or may be willing and desirous, or (in case of their, or any of their neglect or refusal) other persons may yet be willing and desirous to purchase and obtain a term of years, as aforesaid, in the annuities last mentioned, or some of them, at the like rates, or for such considerations, as were prescribed by the said former act, so as further times be allowed them for the doing thereof: now, for the better encouragement of such persons, who shall so contribute monies, with as much ease as may be, for the carrying on the war against France,

§ 4. Persons intitled to annuities of 14 l. per annum for one life, on the acts 4 and 5 W. and M. chap. 3, and 5 and 6 W. and M. chap. 20,

may, for 63 *l.* more, purchase such annuities <sup>7 W. III,</sup> for the residue of the term of 96 years, to take <sup>1695.</sup> effect after the estate for life. — The amount of this contribution was 15,847 *l.* 13 *s.* 11 *d.*

*An act for granting to his majesty an aid of 4 s. in* Chap. 5.  
*the pound for one year, for carrying on the war* [7 and 8  
*against France.* W. III,  
1696.]

This was to be raised by assessment on the several counties within the year, from the 25th of December, 1695. The interest upon this loan was 6 *per cent.* and the sum borrowed 1,417,513 *l.*

*An act for continuing several duties granted by for-* Chap. 10.  
*mer acts upon wine and vinegar, and upon to-*  
*bacco, and East-India goods, and other merchan-*  
*dize imported, for carrying on the war against*  
*France.*

§ 7. Persons may lend 1,500,000 *l.* on this act, &c. and have tallies and orders for repayment, with interest, at 5 *per cent. per annum* for the first 400,000 *l.*; 6 *per cent. per annum* for the second 400,000 *l.*; 7 *per cent. per annum* for the third 400,000 *l.*; and 8 *per cent. per annum* for the remaining 300,000 *l.*

*An act for granting to his majesty several rates or* Chap. 18.  
*duties upon houses for making good the deficiency*  
*of the clipped money.*

§ 2. From the 25th of March, 1696, for seven years, every dwelling-house inhabited to pay 2 *s.* — House with ten windows to pay 4 *s.* *per annum* above the 2 *s.*; twenty windows, 8 *s.* *per annum.*

For the increase and continuance of these duties, see 9 and 10 W. III, chap. 20, 1 Ann. stat. 1, chap. 13. 5 Ann. chap. 13. 7 Ann. chap. 7. 8 Ann. chap. 4. 3 Geo. I, chap. 8,

7 and 8 sect. 18; 5 Geo. I, chap. 3, sect. 22; and chap.  
W. III. 19. 6 Geo. I, chap. 21, sect. 61, &c.  
1695.

§ 31. Any person, &c. may lend 1,200,000 *l.* on this act at 7 *l. per cent.* for 600,000 *l.*; and for the remainder 8 *per cent.*

Chap. 20. *An act for granting to his majesty an additional duty upon all French goods and merchandize.*

§ 31. The sum of 1,200,000 *l.* may be lent on the credit of this act for 7 *per cent.* interest for the first 600,000 *l.*; and for the remainder 8 *per cent.*

Chap. 30. *An act for laying several duties upon low wines, or spirits of the first extraction, and for preventing the frauds and abuses of brewers, distillers, and other persons chargeable with the duties of excise.*

§ 31. To the end that the rates and duties herein after-mentioned, as also the weekly sum of 6000 *l.* be taken out of the hereditary branch of excise, and that part of the excise granted to his majesty for life; and 600 *l.* a week out of the Post-Office, may be made funds or securities for raising any sum or sums of money, not exceeding 515,000 *l.*; that is to say, 500,000 *l.* for defraying the expences of his majesty's household and family, and other his majesty's necessary occasions; 15,000 *l.* for the relief of the poor French Protestants; the king may borrow 70,000 *l.* on the credit of the duties hereby granted, at 6 *l. per cent.* for the first 40,000 *l.*; and 7 *per cent.* for the remaining 30,000 *l.*

§ 38. The sum of 600 *l.* a week shall be separated from the hereditary and temporary excise, for payment of tallies remaining unsatisfied, and the interest thereof at 6 *per cent.* until the same shall be paid off; and afterwards the like weekly sum shall be separated and appropriated for the payment and satisfaction of such further sum and sums of money not ex-



ceeding, in the whole, the sum of 400,000 *l.*; <sup>7 and 8</sup> (part of the said 515,000 *l.*) and the interest <sup>W. III.</sup> thereof, at 7 *per cent. per annum*; and 8 *per cent.* <sup>1695.</sup> *per annum* for the remaining 115,000 *l.*

§ 43. The sum of 600 *l.* a week to be paid out of the Post Office for satisfying tallies; and, after satisfaction thereof, to be applied to the repayment and satisfaction of the further sum of 45,000 *l.* borrowed upon the credit of this act.

*An act for continuing to his majesty certain duties* Chap. 31.  
*upon salt, glass wares, stone and earthen wares, for carrying on the war against France, and for establishing a national land bank; and for taking off the duties upon tonnage of ships and upon coals.*

§ 11. Voluntary subscriptions may be made by any person or persons, (other than the governor and company of the Bank of England) for raising 2,564,000 *l.*; and the yearly sum of \* 179,480 *l.* arising out of the said duties, shall be applied, issued, and directed to the subscribers, their executors, and assigns for ever, proportionable to the subscription of each person.

§ 13. Contributors to be incorporated by the name of the governor and company of the national land bank.

§ 27. Duties granted by 5 and 6 W. and M. chap. 20, and 6 and 7 W. III, chap. 18, (see p. 53, 58) further continued for five years.

§ 28. The sum of 560,000 *l.* to be applied for paying the remainder of 564,700 *l.* and interest advanced on the security of the foresaid act of 6 and 7 Will. III, chap. 18; and the sum of 140,000 *l.* for making good the rates of tonnage of ships, granted by 5 and 6 W. and

\* Which is 7 *l. per cent.*

7 and 8  
W. III.  
1696.

M. chap. 20.—A like sum for making good the duties on salt.

§ 30. And whereas the intent of incorporating the subscribers, is in order to enable them to lend monies on securities of lands at low interest, the said governor and company shall lend out the sum of 500,000 *l.* at 3 *l.* 10 *s.* *per cent.* *per annum*, to be paid quarterly, at 4 *per cent.* payable half yearly.

§ 74. Clause of loan on orders registered at 7 *per cent.* or on bills at 3 *l.* *per cent.* *per diem*, for 2,564,000 *l.*

§ 89. Over and above 700,000 *l.* granted by 7 W. III, chap. 5, for the navy, the further sum of 1,816,972 *l.* is hereby appropriated to the same service.

This project did not take place.

8 and 9  
W. III.  
1696.

This session began October 20, 1696; and as all the public funds hitherto established had proved deficient, and all sorts of public securities were at a great discount, the House of Commons, the very first day of their sitting, resolved, *nem. con.* "That they would make "good all parliamentary funds, since his majesty's accession to the crown, that had been "made credits of loan from the *subject*;" which was tantamount to a grant of 6,000,459 *l.* 14 *s.* 9 *d.*  $\frac{1}{4}$ ; for such was the amount of the deficiencies by the state thereof laid before the House, according to order, by the commissioners for taking and stating the public accounts.

The supplies afterwards granted this session were the following: *viz.*

1. For maintaining 40,000 seamen for 1697, and other expences relating to the navy, 2,372,197 *l.*

2. For maintaining 87,440 land-forces for

1697, and other expences relating to the army, 2,507,881 l. 19 s. 11 d.

3. A supply for making good the deficiencies of parliamentary funds.

4 For making good the deficiency in recoin- ing hammered money; and the recompence to be given for bringing plate into the Mint to be coined. This was afterwards computed and re- stricted to 125,000 l.

5. For the support of the civil list, 515,000 l.

The ways and means for raising these sup- plies were as follow, viz.

*An act for granting an aid to his majesty, as well*<sup>8 and 9</sup>  
*by a land-tax as by several subsidies, and other*<sup>W. III,</sup>  
*duties, payable for one year.*<sup>1697.</sup>  
<sup>chap. 6.</sup>

By this act, besides 3 s. in the pound upon land, a tax, called the *capitation tax*, of one penny *per week* for one year, was laid upon all persons not receiving alms; and over and above this penny, several additional farthings, half-pence, and pence *per week*, according to people's cir- cumstances. These two funds were computed to produce 3,000,000 l; and therefore his ma- jesty was enabled, upon the first, to borrow the sum of 1,500,000 l. at 8 *per cent.* including the debts transferred to that fund; and upon the other, he was enabled to issue bills at the Ex- chequer for another 1,500,000 l. at 5 *per cent.* *per day* interest.

*An act for granting to his majesty several duties* Chap. 7:  
*upon paper, vellum, and parchment, to encou-*  
*rage the buying of plate and hammered money*  
*into the Mint to be coined.* [See 1 Ann. stat. 1,  
chap. 13, sect. 17.]

By this act, an additional duty of 20 *per cent.* of the true value, was laid upon all home- made paper, &c. and 25 *per cent.* upon foreign;



8 and 9 and upon this fund his majesty was enabled to  
 W. III, borrow 125,000 *l.* at 8 per cent.  
 1697.

Chap. 20. *An act for making good the deficiencies of several sums therein mentioned; and for enlarging the capital stock of the Bank of England, and for raising the public credit.*

Whereas several persons, as well natives as foreigners, bodies politic and corporate, did advance and lend, at the receipt of his majesty's Exchequer, very considerable sums of money, upon the security of the several and respective aids, revenues, or funds, herein after mentioned; that is to say, upon the first aid of 4 *s.* in the pound, payable out of lands, and other things, for one year, by virtue of 4 W. and M. chap. 1, (see p. 49,) and upon the third aid of 4 *s.* in the pound, payable by virtue of 6 W. III, chap. 3, (see p. 57,) and upon the fourth aid of 4 *s.* in the pound, payable by virtue of 7 W. III, chap. 5, (see p. 61,) and upon the monies which were to arise by 5 and 6 W. and M. chap. 14 — And whereas the greatest part of the monies so lent upon the aids, revenues, or funds before-mentioned, hath been actually satisfied and paid off; but the several terms, for which the said respective aids of 4 *s.* in the pound, and the said poll-money were granted, being determined, and expired, and 300,000 *l.* per annum, out of the revenue of customs, being appropriated, by act of parliament, to the satisfaction of other loans, it doth plainly appear, that the several aids and funds herein before-mentioned are deficient, and could not fully satisfy all the monies which were charged thereupon, and the interest thereof; and for so much as remains unsatisfied, the respective lenders, their executors, administrators, and assigns, have, or are entitled to have, in their hands, tallies, and orders of repayment, levied and drawn according to the forms used in

the Exchequer : And whereas by 7 and 8 W.<sup>8 and 9</sup> III, chap. 31, &c. (see p. 63) the several sums <sup>W. III,</sup> of 560,000*l.* and 140,000*l.* and 140,000*l.* men-<sup>1697.</sup> tioned in the said last recited act, amounting in the whole to 840,000*l.* being taken or sub-  
 ducted from the sum 2,564,000*l.* in the said last act likewise mentioned, the remainder thereof will amount to 1,724,000*l.* which is, or may be borrowed for the service of the war against France : And the person, or persons, who have advanced, or shall advance the same, have, or may have, in their hands, tallies and orders of repayment, or bills for the sums so advanced, which cannot, in any reasonable time, be satisfied out of the said duties, chargeable therewith, by the act last mentioned. And whereas several persons did advance and lend several other sums of money upon 2 W. and M. sess. 2, chap. 10. (see p. 46) And whereas several persons have also advanced and lent very considerable sums of money upon the security of other aids granted by 4 and 5 W. and M. chap. 5, (see p. 52,) and upon certain duties granted upon vellum, &c. by 5 and 6 W. and M. c. 21, (see p. 56.) and upon the credit of a certain yearly sum of 300,000*l.* payable for 5 years, by 6 W. and M. chap. 1, and 6 and 7 W. III, chap. 3, and upon credit of 6 and 7 W. III, chap. 6, and upon credit of several impositions, payable for wines, by virtue of 7 and 8 W. III. ch. 10. And whereas a great part of the monies so lent upon the said several duties mentioned in the said several acts, hath been actually repaid and satisfied with interest; but, by computing the product of these duties, for the time past, and considering the terms yet to come unexpired in them respectively, it is supposed and feared, that the same duties respectively at the end of the several terms for which they are granted, will be more or less deficient, to answer, pay off, and clear

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W. III,  
1697.

all the principal and interest of the monies, which were authorized to be borrowed thereupon; and the persons intitled to the monies not paid off upon the duties last mentioned, have, or may have, in their hands, tallies and orders of repayment for the same: And whereas several persons, or corporations, did advance and lend other considerable sums upon the credit 4 and 5 W. and M. chap. 15, part of which monies doth still remain unsatisfied, and the persons intitled thereunto have likewise tallies and orders of repayment for the same; and, pursuant to 7 W. III, chap. 30. (see p. 62.) several other sums of money have been lent on the credit of the duties granted by the said last act; and, by virtue of the same act, and 8 W. III, chap. 3, the several weekly sums therein mentioned, do severally stand charged to pay off and satisfy, in course, several tallies in those acts mentioned, for the payment whereof provision is thereby made, together with such several and respective rates of interest for the same, as are thereby allowed: And whereas by reason of the deficiencies of several of the aids, &c. above mentioned, which have not, or will not be sufficient to answer the principal and interest charged thereupon, and by reason of the remoteness of the course of payment of the tallies and orders charged upon some of them, and upon other duties in this act before-mentioned, the owners of the said tallies, or orders, are frequently necessitated to sell and dispose thereof at great loss, or at an excessive discount, whereby the public credit is very much prejudiced and impaired, and the trade, and the other public and private affairs within the realm do exceedingly suffer: And whereas it is computed or estimated, that the deficiencies, or sums, which are, or will be wanting to satisfy and pay off all principal and interest due, or to be due, on the deficient aids, duties, or funds,



before-mentioned (over and above all the arrears <sup>8 and 9</sup> standing out upon any of them, which are de- <sup>W. III,</sup> <sup>1697.</sup> termined over and above all monies to be raised by such of them as are yet unexpired) do or may amount to the sums following; that is to say, upon the said first aid of 4 s. in the pound [4 W. and M. chap. 1.] 55,622 l. 10 s. 5 d. upon the said third aid of 4 s. in the pound [6 W. III, chap. 3.] 470,372 l. 3 d. upon the said fourth aid of 4 s. in the pound [7 W. III, chap. 5.] 917,101 l. 13 s. 2 d.  $\frac{1}{2}$ ; upon the said quarterly poll [5 and 6 W. and M. chap. 14.] 89,275 l. 13 s. 4 d. upon the said three fourth parts of the customs [2 W. and M. sess 1, chap. 4] 213,447 l. 15 s. 9 d. upon the said act, charging salt and other things therein mentioned [7 and 8 W. III, chap. 31.] 1,711,500 l. upon the said two thirds of the additional excise [2 W. and M. sess 2, chap. 10, and 5 and 6 W. and M. ch. 7.] 160,000 l. upon the said additional impositions, payable for goods and merchandizes [4 and 5 W. and M. ch. 5] 445,177 l. 7 s. 4 d. upon the said duties payable upon vellum, &c. [5 and 6 W. and M. chap. 21.] 224,114 l. 7 s. 8 d.  $\frac{1}{2}$ ; upon the said duties charged upon marriages, &c. [6 and 7 W. III, ch. 6.] 648,000 l. and upon the said continued impositions payable for wines, vinegar, &c. [7 and 8 W. III, chap. 10.] 146,181 l. 19 s. 5 d.  $\frac{1}{2}$ ; and on the said yearly sum of 300,000 l. out of the subsidy of tonnage and poundage [6 W. and M. chap. 1.] 142,666 l. 7 s. 3 d.  $\frac{3}{4}$ ; amounting in the whole to the sum of 5,160,459 l. 14 s. 9 d.  $\frac{1}{4}$ . We the Commons of Great Britain, in parliament assembled, having duly weighed and considered the premisses, and being desirous to raise such aids and supplies, and to use such proper methods, as may make good the said deficiencies, and raise the public credit, have chearfully and unanimously given and granted unto your ma-

8 and 9  
W. III,  
1697.

jefty, the supplies, impositions, and other duties, herein after mentioned. — Tonnage and poundage continued till the first of August, 1706.

§ 4. Duties on wines and vinegar, continued until 1706.

§ 6. Duties on tobacco to be paid according to the act of 7 and 8 W. III, chap. 10.

§ 7. Additional duties on goods and merchandizes, by 2 W. and M. sess. 2, chap. 4, continued until 1706.

§ 8. Additional impositions on goods and merchandizes, by 4 and 5 W. and M. chap. 5, continued until 1706.

§ 12. Duties on vellum, parchments, &c. by 5 and 6 W. and M. chap. 21, continued until 1706.

§ 14. Duties on marriages, births, and burials, by 6 and 7 W. III, chap. 6, continued until 1706.

§ 15. Duties on houses, by 7 and 8 W. III, chap. 18, continued until 1706.

§ 20. And for the better restoring of the credit of the nation, and advancing the credit of the corporation of the governors and company of the Bank of England, the common, capital, and principal stock of the said governor and company, shall be augmented and enlarged by the voluntary new subscriptions of all such person and persons, who shall be willing to subscribe any sum or sums of money.

§ 21. And for the better settling and adjusting the right and property of each member of the present corporation of the governor and company of the Bank of England, old and new members are impowered to settle the capital stock, or else the lord-keeper may adjust the same; and, in case the value of the said capital stock, upon such adjustment shall exceed 1,200,000*l*. the overplus shall be divided

amongst the old members of the said corporation, in proportion to their respective interests at that time. 8 and 9  
W. III,  
1697.

§ 23. Any person may subscribe money for enlarging the capital stock; which subscription shall be answered and made good in manner and proportion following; that is to say, four-fifths of each subscription, shall be answered and made good to the said capital and principal stock, by assigning to them the principal and interest whereunto such subscribers shall be really intitled by tallies of loan, and orders of repayment, or by tallies of *pro*, or assignment for monies lent or advanced, or are, or shall be charged, upon some of the aids, supplies, revenues, impositions, or other funds herein after mentioned; and, by delivering up at the same time, the tallies so assigned; that is to say, upon the said first aid of 4 s. in the pound, the said third aid of 4 s. in the pound, &c. and the other fifth shall be made good by Bank notes.

§ 24. Bank to allow 8 *per cent.* on tallies brought in, until the principal be paid off.

§ 26. Subscribers to the capital stock, incorporated with the present governor and company, &c.

§ 38. All the monies brought into the Exchequer for the subsidy of tonnage and poundage, wines, vinegar, tobacco, &c. additional impositions, vellum, parchment and paper, marriages, births and burials, rates on houses; all the monies brought into the Exchequer, borrowed upon the credit of 7 and 8 W. III, ch. 10, after the payments of the sums in that act mentioned; (see p. 61.) the monies arising upon the credit of 7 and 8 W. III, ch. 18, after the payments therein mentioned, (see p. 61.) shall be and are hereby declared to be the general fund, for making good the particular funds before in this act, expressed or computed to be deficient,



8 and 9  
W. III,  
1679.

and are and shall be appropriated towards making good the said deficient funds, by the payment and satisfaction of the principal and interest due, and to grow due thereupon.

§ 50. If at the end of one year, the duties hereby appropriated, be not sufficient to pay off the interest due for that year, the deficiency to be supplied out of the next aids.—In case, upon the first of August, 1706, the fund hereby granted, be not sufficient to pay off the principal and interest due on the foresaid tallies and orders, the deficiency to be supplied out of such aids, to be granted after the said first of August, 1706.

§ 53. Additional duties on salt for one year.

§ 56. The said duties on salt shall be applied for the payment of the interest due upon the said tallies and orders charged upon the deficient funds before-mentioned.

Chap. 21. *An act for laying a duty upon leather for the term of three years, and making other provision for answering the deficiencies, as well of the like duties upon coals and culm, as for paying the annuities upon the lottery, and for lives charged on the tonnage of ships and the duties upon salt.* [The money arising by this act being deficient, is supplied by 1 Ann. stat. 1, cap 13.]

By this act a duty of 15*l. per cent.* of the true value, was laid upon all leather, tanned, tawed, dressed, or made in this kingdom, or imported for three years, from April the 20th, 1697: And for boots, shoes, or other made leather wares exported, the exporter was to have 5 *per cent. ad valorem.*

By the same act, the annuities for single lives, granted by 4 W. and M. chap. 3, and 5 W. and M. chap. 5 and 20, were allowed to the 24th of June, 1697, to purchase a certain term for

the residue of ninety-six years, from January 25,<sup>8 and 9</sup> 1695, at four years purchase; and if they did<sup>W. III.</sup> not so purchase before that day, other persons<sup>1697.</sup> were allowed to the 29th of September, to purchase the remaining term after the life in being, at the same rate.

The money arising by the duty upon leather was appropriated to the payment of 564,700*l.* with interest remaining due of the money lent upon the 6th of W. III, chap. 18, (see p. 59.) with a proviso, that, if there should be a deficiency at the end of three years, it should be made good out of the first aids to be afterwards granted by parliament.

The money arising by the sale of annuities was, in the first place, to be applied to the payment of the arrears of the annuities, upon the tonnage and salt duties, incurred between May 17, 1696, and May 17, 1697; next to the payment of 280,000*l.* remaining due, of the money lent upon those acts; and the deficiency, if any, to be made good out of the first aids, to be granted by parliament, after the said 29th of September, 1697.

*An act for granting to his majesty certain duties* Chap. 22.  
upon malt, mum, sweets, cyder and perry, as<sup>Malt-tax</sup>  
well towards carrying on the war against France,<sup>first im-</sup>  
as for the necessary expence of his majesty's hous-<sup>posed.</sup>  
hold, and other occasions. [The money arising  
by this act being deficient, is supplied by 1  
Ann. stat. 1. chap. 13.]

By this act 6*d.* per bushel was laid upon all malt then made for sale, that from the 20th of April, 1697, to the 20th of July 1699, should be made for sale, or not for sale; and over and above former duties, 10*s.* a barrel for mum, 12*s.* for sweets, and for cyder and perry 4*s.* per hogshead. The importation of malt was prohibited, and the duty to be repaid upon ex-

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W. III,  
1697.

portation; and, upon the credit of this act, 1,400,000 *l.* was to be raised by way of lottery, at a farthing a day interest for every 10 *l.* advanced, except the fortunate tickets, which were to bear no interest.

Chap. 24. *An act for granting to his majesty a further subsidy of tonnage and poundage upon merchandizes imported for the term of two years and three quarters; and an additional land-tax for one year, for carrying on the war against France.*

By this act an additional subsidy of tonnage and poundage was imposed, and was to continue from the first of May 1697, to the first of February, 1699. And an additional land-tax of 1 *s.* in the pound was laid upon lands, &c. and upon these two funds his majesty was enabled to borrow 1,200,000 *l.* or circulate Exchequer bills to that amount, at 5 *d.* per cent. per day interest.

Chap. 25. *An act for licensing hawkers and pedlars, for a further provision for payment of the interest of the transport debt for reducing Ireland.*

By this act a duty of 4 *l.* was laid upon every hawker and pedlar, travelling on foot, and 4 *l.* more on every one that travelled with any beast of burden, for every such beast he travelled with, from the 24th of June, 1697, to June the 24th, 1698.

Chap. 34. *An act for the lessening the duty upon tin and pewter exported, and granting an equivalent for the same, by a duty on drugs. [Duties on drugs are continued by 6 Ann. chap. 22. for four years, and made perpetual by 7 Ann. chap. 7. sect. 26.]*

By this act it was enacted, that after May 10, 1697, untill the first of August 1700, drugs imported from the place of their growth, in



English built ships, should pay the subsidy of tonnage according to their full value in the book of rates, whereas they before paid but according to one third; and drugs otherwise imported, to pay treble such value; but drugs used in dying were excepted.

This session began Dec. 3, 1697, and ended, W. III, July 5, 1698; and the first thing done by the 1697. committee of supply was to direct their chairman to move, that the states, estimates and accounts to them referred, might be referred to a select committee to examine, which was agreed to, and ordered accordingly. And their first resolution, as to money-matters, was, that, in a just sense and acknowledgment of what great things his majesty hath done for these kingdoms, the sum of 700,000 *l. per annum* should be granted him during his life, for the support of the civil list; which was, after debate, agreed to by the house.

The other supplies resolved and agreed were as follow:

1. For maintaining 10,000 men, at 4 *l.* per man, for 13 months (including the charge of ordnance for sea service), 520,000 *l.*
2. For maintaining guards and garrisons, 350,000 *l.*
3. For cancelling Exchequer-bills, 2,700,000 *l.*
4. A supply for the speedy paying and disbanding the army.

After this, the committee entered into an examination of what arrears or debts were due to the army, the navy, &c. and to foreign princes for subsidies. They likewise found that there was a great deficiency in the three-shillings aid and subsidies granted with it, as also in the one-shilling aid of last session, and that it would be impossible to raise sufficient for clearing all the demands within the ensuing year; therefore they

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made only the following grants, to be raised for the year 1698, viz.

1. For making good the said deficiencies, 1,476,000 *l.*

2. For part of the arrears due to the army, 981,288 *l.* 13 *s.* 9 *d.*

3. For part of the arrears due to the navy, and for services belonging to it, 981,288 *l.* 13 *s.* 9 *d.*  $\frac{1}{2}$

The ways and means for raising these supplies were as follow :

9 and 10  
W. III,  
1698.  
chap. 5.

*An act for satisfying and discharging the arrears of several annuities which incurred between the 17th of May 1696, and the 17th of May 1697.*

§ 1. For raising and discharging the sum of 255,663 *l.* 5 *s.* 8 *d.* which remains due and unpaid, to satisfy, clear, and pay off the several annuities, or sums of money, which, between the 17th of May, 1696, and the 17th of May, 1697, incurred and became due, and ought to have been paid, as well out of the five-seventh parts of the late duties of tonnage of ships, and other vessels, and out of two-seventh parts of the same duties, as also out of certain duties charged upon salt ; persons entitled to annuities for life at 4 *per cent. per annum*, upon the several acts of parliament mentioned in 6 and 7 W. III, chap. 5, (see p. 57,) may, for every 100 *l.* paid for a single life, advance 56 *l.* more, for converting the same into a term certain for the residue then to come of 96 years, to be reckoned from the 25th of January, 1695, to take effect after the said estate for life, and in the same proportion for higher or larger annuities,

*An act for granting to his majesty the sum of 9 and 10  
1,484,015 l. 1 s. 11 d.  $\frac{3}{4}$  for disbanding forces, W. III.  
paying seamen, and other uses therein mentioned. 1698.  
chap. 10.*

This money was raised by assessments on the several counties, according to the proportions in the act mentioned. Upon this fund was charged 850,000 l. lent between October 8, 1697, and April 4, 1698, with interest at 8 per cent. and also what should remain unsatisfied of the said annuity arrear upon the 11th of April, 1698; and his majesty was enabled to borrow upon it 1,400,000 l. at 8 per cent. including the two sums transferred to it, as aforesaid.

*An act for granting several duties upon coals and Chap. 13.  
culm.*

This act laid an additional duty of 5s. per ton, and 7 s. 6 d. per chalders, upon all coals imported from Scotland, or any part beyond sea; and a duty of 5s. per chalders, and 3 s. 4 d. per ton, upon all coals carried by sea, from any port of this kingdom, to any other port thereof; and for all culm water-born, 1 s. per chalders. This tax was imposed for five years, from May 1698; and the loan upon it was 500,000 l.

*An act for continuing the duties [in 6 and 7 W. III, Chap. 14.  
chap. 7,] upon coffee, tea, chocolate, and spices,  
towards satisfaction of the debt due for transport-  
service for the reduction of Ireland.*

These duties were continued to the first of May, 1701, and continued further by 12 and 13 W. III, chap. 11, until 1706.



9 and 10 W. III, 1698. chap. 23. *An act for granting to his majesty a further subsidy of tonnage and poundage, towards raising the yearly sum of 700,000 l. for the service of his majesty's household, and other uses therein mentioned, during his majesty's life.*

§ 14. If the said revenue produce more than 700,000 l. per annum, the overplus not to be disposed of but by parliament. [Repealed by 12 and 13 W. III, chap. 12, sect. 4.]

Chap. 24. *An act for enlarging the time for purchasing certain estates, or interests in several annuities, therein mentioned.*

§ 1. Persons having, or not having annuities for life, at 14 l. per cent. per annum, upon the several acts mentioned in 6 and 7 W. III, chap. 5, may, before December 1698, advance for every 100 l. &c. 56 l. for changing the same into a certain term for the residue of 96 years, to take effect after the said estate for life, &c. The sum raised upon this act was 221,724 l. 10 s.

Chap. 25. *An act for granting to his majesty, his heirs and successors, further duties upon stamp vellum, parchment, and paper.*

These duties were to commence August 1, 1698, and to continue for ever.

Chap. 27. *An act for licensing hawkers and pedlars, for a further provision of interest for the transport debt for reducing of Ireland. See 8 and 9 W. III, chap. 25, p. 74.*

Chap. 30. *An act for encreasing his majesty's duties upon lustrings and alamodes.*

By this act, lustrings and alamodes, which were before valued, in the book of rates, at 40 s.

*per pound weight, were, from June 24, 1698,<sup>9 and 10</sup> to be valued at 4 l. and to pay all duties upon<sup>W. III,</sup> importation according to that rate.* 1698.

*An act for granting to his majesty an aid by a quarterly poll for one year.* Chap. 38.

This act granted a poll-tax of 1 s. *per quarter* on all persons, not exempted on account of poverty, from paying to church and poor, with several exceptions as to children under sixteen years old; and all gentlemen and persons of rank to pay the several larger sums therein mentioned. Upon this fund his majesty was enabled to borrow 500,000 l. the first moiety advanced at 7 l. the other at 8 l. *per cent.* interest; and, by the same act, he was enabled to borrow 500,000 l. on the coal duty, at 7 l. *per cent.* interest for the first 100,000 l. and at 8 l. *per cent.* for the remaining 400,000 l.

*An act for raising a sum not exceeding two millions upon a fund for payment of annuities, after the rate of 8 l. per cent. per annum, and for settling the trade to the East-Indies.* Chap. 44. Origin of the East-India Company.

§ 46. From the 29th of September, 1698, the sum of 160,000 l. out of the duties upon salt, and the additional stamp duties granted by this act, shall be the yearly fund for answering annuities of 8 *per cent.* to the subscribers of 2,000,000 l. [See 10 Ann. chap. 28.] Who were to be incorporated, and to have the sole privilege of trading to the East-Indies, till the 29th of September, 1711; after which, upon three years notice, and repayment of their principal money advanced, and all arrears of interest, the duties, annuities, and things granted by this act were to cease.

This act laid an additional duty of 5 d. *per gallon* on all salt imported, from the 1st of July,

9 and 10 W. III, 1698. 1698, to the 25th of December, 1699, and from thence for ever, 7 d. per gallon; and on all home-made salt, 2 d.  $\frac{1}{2}$  a gallon, during the time aforesaid, and from thence for ever, 3 d.  $\frac{1}{2}$  a gallon, with proper additional allowances on several sorts of salted fish exported.

Upon this act was founded our present East-India Company; but the East-India Company then subsisting, were allowed to continue their trade to the East-Indies, until the 29th of Sept. 1701.

10 Will. III, 1698. The supplies granted in this session, which began Dec. 6, 1698, and ended May 4, 1699, were as follow:

1. For paying and disbanding the army intended to be disbanded, and other necessary occasions, 800,000 l.
2. For maintaining 15,000 sea men, 980,000 l.
3. For the ordinary of the navy, 220,000 l.
4. For maintaining guards and garrisons, 300,000 l.
5. For the office of ordnance, 50,000 l.

For answering the supplies these following acts were passed.

Chap. 1. *An act for granting an aid to his majesty, for disbanding the army, and other necessary occasions.*

On January the 12th, the House of Commons resolved, that a supply of 800,000 l. should be granted for the speedy paying and disbanding the army intended to be disbanded, and for other necessary occasions; and that, whoever should advance, or lend a sum of money, not exceeding 800,000 l. for disbanding the army, and for other necessary occasions, should be repaid out of the first aids to be granted that session of parliament.



*An act for granting to his majesty the sum of* <sup>10 and 11</sup> *1,484,015 l. 11 d.  $\frac{1}{4}$  for disbanding the army,* <sup>W. III,</sup> *providing for the Navy, and for other necessary* <sup>1699.</sup> *occasions.* <sup>Chap. 9.</sup>

By this act, which was a land-tax of 3 s. in the pound, his majesty was enabled to borrow 1,400,000 l. including the 800,000 l. above-mentioned, at 7 per cent. and out of the first of the produce, the said 800,000 l. was to be repaid. And, as there were malt tickets, and tallies upon several funds, then remaining in the hands of the treasurer of the Navy, amounting to 287,727 l. 13 s. 11 d. the commissioners of the Treasury were, by this act, allowed to issue the same, at a discount not exceeding 10 l. per cent. to be applied to the victualling and course of the Navy. And farther, they were by the same act impowered to allow, out of the monies arising, by 6 W. and M. chap. 1, (see p. 57.) after payment of what had been borrowed upon it, the sum of 40,000 l. by way of premiums to contractors for circulating Exchequer bills. And lastly, by a clause in this act, seven commissioners, who had been chosen by ballot, but none of them to be members, were appointed for six months, to take an account of the real and personal estates, forfeited in Ireland, since February 13, 1688, and the grants, dispositions, and reversals of outlawries thereupon, and for what considerations; and to give an account of their proceedings, when required, to the king and parliament in England.

*An act for laying further duties upon sweets, and* <sup>Chap. 21</sup> *for lessening the duties, as well upon vinegar, as upon certain low wines and whale fins, and the duties upon brandy imported, and for the more easy raising the duties upon leather, and for*

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*charging cinders, and for permitting the importation of pearl ashes, and for preventing abuses in the brewing of beer and ale, and frauds in importation of tobacco.*

The duties imposed by this act were as follow: for all sweets made for sale between May 10, 1699, and July 10 following, 12s. per barrel; from thence to March 25, 1701, 24s. per barrel; and from thence to March 25, 1706, 36s. per barrel. And it imposed for four years, from the 15th of May, 1699, a duty of 5s. per chaldron on cinders imported, or carried coast-ways.

11 Will. III, 1699. For answering the supplies granted in this session, which began 10 Nov. 1699, the following acts were passed.

11 and 12 W. III, 1700, Chap. 2. *An act for granting an aid to his majesty, by sale of the forfeited, and other estates and interests in Ireland; and by a land-tax [of 2s. in the pound] in England, for the several purposes therein mentioned. The sum borrowed upon this act was 613,000l. 6s. 8d.*

Chap. 3. *An act for laying further duties upon wrought silks, muslins, and some other commodities, of the East-Indies; and for enlarging the time for purchasing certain reversionary annuities therein mentioned.*

By this act an additional duty of 15l. per cent. of the true value, was laid upon silks and Bengals, and stuffs, made in Persia, China, or the East-Indies, of silk or herba; and all calicoes, painted, dyed, printed, or stained there; and all muslins, imported between the 25th of March, 1700, and the 30th of September, 1701. This duty produced, from the 25th of March, 1700, to the 29th of September, 1701, 132,638l. 12s. 3d. By the latter part of this act, the time for purchasing the reversion

of the annuities, so often mentioned, was enlarged to the second of November, 1700, and now advanced to five years purchase. The contribution raised hereon was 59,580 l.

This session ended April 12, 1700; soon after which the parliament was dissolved, and writs issued for chusing a new one.

The ways and means for raising the supplies <sup>12 and 13</sup> granted in this session, (which began February W. III, 10, 1700, and ended June 4, 1701) were as <sup>1700,</sup> follow :

*An act for granting an aid to his majesty for defraying the expence of his Navy, guards and garrisons for one year, and for other necessary occasions.* Chap. 10.

This was an aid of 3 s. in the pound upon lands, tenements, hereditaments, offices, pensions, and personal estates. The sum of 1,484,948 l. 19 s. 3 d. was to be raised within the year, from the 25th of March, 1701.

*An act for granting to his majesty several duties upon low wines, or spirits of the first extraction, and continuing several additional duties upon coffee, tea, chocolate, spices, and pictures, and certain impositions upon hawkers, pedlars, and petty chapmen, and the duty of 15 per cent. upon muslins, and for improving the duties upon japanned and lacquered goods, and for continuing the coinage duty, for the several terms and purposes therein mentioned.* Chap. 11.

Upon this act his majesty was enabled to borrow 300,000 l. at 6 l. per cent. for the first 150,000 l. and 7 per cent. for the residue.

§ 26. Monies lent on this and the other acts herein mentioned, shall be applied as follows, viz. for the sea service 200,000 l. ordinary of



12 and 13  
W. III.,  
1700.

the Navy (excluding the charge of the register for seamen) 190,000 *l.* towards extraordinary repairs of the fleet, 90,000 *l.* and for the service of the Navy and the victualling thereof, and for the sea service of the office of ordnance, the sum of 900,000 *l.* for land service by the office of ordnance, 25,000 *l.* subsistence to guards and garisons, 300,000 *l.* clothiers debts on account of the extraordinary expence of guards and garisons, 40,000 *l.* for pay of twelve batallions intended for the assistance of the States-General, and for levy-money for the said batallions, 181,033 *l.* 2 *s.* 6 *d.* for payment of seven quarters interest due at Lady-Day, 1699, upon the malt tickets remaining unsatisfied, a sum not exceeding 37,780 *l.* 1 *s.* and for payment of one years interest of the loans remaining due upon the first aid of 8 *s.* in the pound, a sum not exceeding 33,847 *l.* 18 *s.* 5 *d.* and for payment of one year's interest, for the monies remaining unsatisfied, which were advanced upon the credit of the late duties upon vellum, &c. 1232 *l.* and, for paying one year's interest of the money remaining due upon the third quarterly poll-tax, 18,381 *l.* 12 *s.* and for paying one year's interest of the loans remaining unpaid upon the third aid of 3 *s.* in the pound, 1738 *l.* 7 *d.* and for 18 months interest of the principal money remaining due upon the register for the late duties charged upon leather, 52,966 *l.* and for and towards half-pay now due, and which shall grow due, to disbanded officers and soldiers, 41,000 *l.* and for completing the 66th payment upon the malt-tickets, so much as together with what remains in the Exchequer, shall be sufficient to complete the sum of 10,000 *l.* for the 66th payment, and the interest thereof; and for the salaries of five commissioners for stating the accounts of the army, transport debts, and prizes, and for incident charges in the execution of their trusts.

*An act for appropriating 3700 l. weekly, out of<sup>12 and 13</sup> certain branches of excise for public uses, and<sup>W. III,</sup> for making a provision for the service of his ma-<sup>1700.</sup> jesty's household and family, and other his neces-<sup>Chap. 12.</sup> sary occasions.*

§ 1. From the 25th of December, 1700, for five years 3700 l. per week, out of the excise duties shall be paid into the Exchequer [per-  
tuated by 1 Geo. I stat. 1. chap. 1. sect. 1.]

§ 3. Residue of the branches of excise, &c. chargeable, with the yearly sum of 700,000 l. to be for the use of the king's household and family, &c.

§ 9. Any person or persons, may lend 820,000 l. upon credit of the said weekly payments; and that tallies of loan shall be levied for all and every sum and sums of money so lent, and that orders, according to the course of the Exchequer, shall be drawn, signed, and issued for the repayment of the same, and for the interest thereof, at 6 l. per cent. per annum, for the first 400,000 l. and 7 l. per cent. per annum for the remaining 420,000 l.

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# T A X E S

## SUBSISTING AT THE END OF KING WILLIAM'S REIGN.

**A**S our taxes were now become very numerous, it seems necessary to divide them into customs, excises, and inland duties.

By customs, are meant those duties that are payable at the Custom-house upon the importation of goods, and which consist of five several parts, or branches, called, I. The old subsidy, or subsidy inwards. II. The petty custom, or aliens duty. III. The additional duty. IV. The one *per cent.* inwards. And V. The composition on petty seizures.

The branch of customs was first granted by 12 Car. II, chap. 4, from the 24th of June, 1660, during the king's life; and was subsisting at the end of King William's reign, under the title of *Customs*, having been continued till 1706, by stat. 8 and 9 W. III, chap. 20, (see page 66.) By 6 Ann, chap. 11, the one half of it was continued to the first of August 1808; and from thence for ever, by stat. 1 Geo. I, chap. 12, and was appropriated for the payment of annuities, amounting to 80,000 *l. per annum*, for ninety-nine years, from the 24th of June, 1708. The other half, by 6 Ann, chap. 19,



was continued to the first of August, 1714; and from thence for ever, by 7 Ann, chap. 7, sect. 28; and by 1 Geo. I, chap. 12, sect. 1, 2, 15. This moiety, as also the surplus of the first moiety, after payment of the said annuities, and the whole thereof, after the last day of June, 1808, are made part of the AGGREGATE FUND, by that act established.

I. Subsidy inwards, or old subsidy. This duty consists of two distinct parts, TONNAGE and POUNDAGE; which names arise from the different regulations whereby it is imposed and levied. By the act of 12 Car. II, chap. 4, it is called, a *tonnage duty on wines imported*; being a certain sum of money, payable out of, and charged upon, every ton of wine imported. And it is called a *poundage duty* on other goods and merchandize imported; because it is regulated by a certain sum, to be paid for the value of every pound, or twenty shillings of goods imported.

II. Petty customs, or aliens duty. This duty is payable by merchant strangers, that is, aliens born, or denizens, on all goods imported, liable to the subsidy of poundage; but goods liable to the subsidy of tonnage, are not liable to this duty; because an equivalent is included in the advanced sum of the several subsidies laid on those goods, when imported by aliens, or in foreign ships.

III. Additional duty. This duty, as well as the old subsidy, is composed of a *tonnage* and *poundage*.

IV. One *per cent.* inwards. This duty, as well as the old subsidy, and additional duty, consists of a *tonnage* and *poundage*; being payable in ready money upon all goods and merchandizes liable to those duties, and imported

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from any port, or place of the Mediterranean Sea, beyond the port of Malaga, into any part of Great Britain, in any ship or vessel that hath not two decks, and doth not carry less than 16 pieces of ordnance mounted, together with two men for each gun, and other ammunition proportionable. But by stat. 9 Geo. II, chap. 33, sect. 3, British ships exporting from any of his Majesty's dominions, fish taken and cured by his Majesty's subjects only (so that one moiety of their full lading be fish only) are not liable to this duty.

V. Composition on petty seizures. Though all goods, seized by the officers of the customs for non-payment of duties, are to be prosecuted to condemnation, either in the court of Exchequer, or before the justices of the peace, &c. and the King's moiety, or share, paid unto the proper officers, before any writ, or order of delivery may be granted, except in the case of perishable goods; yet when the seizure is so small, that the custom thereof does not exceed forty shillings, the commissioners of the customs, have, by their patent, a power to compound for it; and, in that case, the King's part is to be paid to the collector of the port of seizure, who is to account for it by the name of *composition on petty seizures*, which he is to comprehend under the general head of Customs.

These five branches were established during the reign of King Charles the Second, under the title of *tonnage and poundage*; and were subsisting at the end of King William's reign, under the title of *Customs*, having been continued till 1706, by 8 and 9 Will. III, (see p. 72). This, therefore, may be called the *first* branch of the public revenue, ranked under the head of Customs.

The second branch of the public revenue is called, *the one per cent. outwards*, and was first

granted by 12 Charles II, chap. 4, sect. 2, as a part of the subsidy of poundage, and continued therewith to August 1, 1710. By 9 Ann. chap. 6, it was continued to the 8th of March, 1742, and by 3 Geo. I, chap. 7, made perpetual.

The third branch is called *the new subsidy*, and consists of a *tonnage and poundage*. It was first granted by 3 and 9 W. III, chap. 23, sect. 1, 4, from May 1, 1697, to Feb. 1, 1699. It was afterwards, by 9 and 10 W. III, chap. 23, sect. 1, continued from 31 Jan. 1699, during the king's life. By 1 Ann. chap. 7, sect. 2, 1 Geo. I, chap. 1, sect. 2, 1 Geo. II, chap. 1, sect. 2, it was granted during the respective lives of Queen Anne and King George the First and Second; and, by 1 Geo. III, chap. 1, to his present Majesty for life; and is, with several other duties in the last mentioned act, to be applied towards the raising of 800,000*l. per annum* for the support of his Majesty's household, and of the honour and dignity of the crown.

The 4th is that called, *the impost on wines and vinegar*, first granted to King James the Second, from the 24th of June, 1685, to June 24, 1693. It was afterwards continued, for short terms, by several acts, and made perpetual by 3 Geo. I, chap. 9, sect. 10. By the 9th of Ann. chap. 21. and 1 Geo. I, chap. 21, this branch, with others in the said 9 Ann. mentioned, was made part of the South-Sea Company's original fund, for the payment of their annuity on their capital stock, increased by the said 1 Geo. I, from 9,177,967*l. 15 s. 4 d.* to 10,000,000*l.* and for the payment of 8,000*l. per ann.* allowed the said company, by the said acts, for charges of management.

The 5th, is that called, *the impost on tobacco*, first granted by King James the Second, from the 24th of June, 1685, to the 24th of June, 1693. It was continued afterwards by several



acts, and made perpetual by 3 Geo. I, chap. 9. This branch makes part of the South-Sea Company's original fund.

The 6th is *the impost* 1690, first granted upon fifty-five several sorts of goods, by 2 W. and M. sess. 2, ch. 4, sect. 3, (see p. 43) from the 25th of December, 1690, to Nov. 10, 1695. It was afterwards continued by several acts, and made perpetual by 3 Geo. I, chap. 9, sect. 2, 3, 10. It makes part of the South-Sea Company's original fund.

The 7th is that called *the impost* 1692-3, first imposed (upon seventy-two several sorts of goods particularly named, consisting of different duties almost upon every sort; and upon all other goods not particularly rated in the first book of Rates, except mum, and goods particularly charged with the former impost, one shilling in the pound) by 4 and 5 W. and M. chap. 5, sect. 2. (see p. 52.) from March 1, 1693, to March 1, 1696. It was made perpetual by 3 Geo. I, chap. 9, sect. 2, 3, 10; and part of the South-Sea Company's original fund.

The 8th is called *the coinage*, first granted by 18 Car. II, chap. 5, sect. 11, from the 20th of December, 1666, for five years. It was afterwards continued by 25 Car. II, chap. 8, sect. 1, 1 Jam. II, chap. 24, 4 and 5 W. and M. ch. 24, 12 and 13 W. III, chap. 11, 7 Ann. chap. 24, 1 Geo. I, chap. 43, 9 Geo. I, ch. 19, 4 Geo. II, chap. 12, 12 Geo. II, chap. 5, 19 Geo. II, chap. 27, 7 Geo. II, ch. 27, and by 1 Geo. III, chap. 16, for seven years, from the first of March, 1761; and by 9 Geo. III, chap. 25, made perpetual.

The 9th is that called *the excise on salt*; because it was put under the management of the commissioners of excise; but, as it is paid upon the importation of foreign salt, it is placed under the head of customs. It is a duty of 3 *d* per

gallon, first imposed by 5 and 6 W. and M. chap. 7, sect. 3, and by 7 and 8 W. III, ch. 31, sect. 2, continued for ever. By 9 and 10 W. III, chap. 44, (see p. 79.) there was granted a farther duty of 7 *d.* per gallon, from December 24, 1699, for ever; which by 3 Geo. II, chap. 20, was repealed, after December 25, 1730. But, by 5 Geo. II, chap. 6, it was revived from the 25th of March, 1732, for three years. It was afterwards continued by several acts, and by 26 Geo. II, chap. 3, made perpetual.

The 10th is that called, *the new duty on spice and pictures*, first granted by 6 and 7 W. III, chap. 7 (see p. 58.) from May 1, 1695, to May 2, 1698. It was afterwards continued by several acts, and by 11 Geo. I. chap. 9. made perpetual.

The 11th is that called, *the second 25 per cent. on French goods*, granted by 7 and 8 W. III, chap. 20, (see Part 1st. p. 62.) from Feb. 28, 1696, to Feb. 28, 1717. It was afterwards continued by several acts; and by 11 Geo. I, made perpetual. By 1 Geo. I, chap. 12, this branch makes part of the AGGREGATE FUND.

The 12th is that called, *the new duty on whale-fins*, granted by 9 and 10 W. III, chap. 45, sect. 2, from the 10th of July, 1698, to July 10, 1706. It was afterwards continued by several acts, and by 3 Geo. I, chap. 9, made perpetual. It makes part of the South-Sea Company's original fund.

The 13th is that called, *the new duty on coals, culm, and cinders*, first granted by 9 and 10 W. III, chap. 13, from May 15, 1698, to May 15, 1703. It was continued, as usual, and by 5 Geo. I, chap. 19, made perpetual. By 8 Ann. chap. 4, this branch was appropriated for the payment of annuities, amounting to 135,000*l.* for thirty-two years, from the 29th of September, 1710, and for the charges of paying

the said annuities. But, upon the subscription into the South-Sea capital of part of the said annuities, in pursuance of the 5th of Geo. I, chap. 19, and of other part, in pursuance of the 6th of Geo. I, chap. 4, the said branch is now part of the South-Sea Company's additional funds.

The 14th, is that called *the 15 per cent. on muslins*, first granted by 11 and 12 W. III, chap. 3, from March 25, 1700, to September 29, 1701. It was afterwards continued by several acts, and made perpetual by 11 Geo. I, chap. 9. By 1 Geo. I, this branch makes part of the AGGREGATE FUND.

The 15th, is that called *the excise on liquors imported*, first granted by 12 Car. II, chap. 23, from the 25th of December, 1660, during the king's life. It was afterwards continued by several acts, during the respective lives of King James II, King William, Queen Anne, King George the First and Second; and by 1 Geo. III, chap. 1, it is granted to his present majesty for life. This duty, both in England and Scotland, is under the management of the commissioners of the excise, who generally empower the collectors of the customs at the several ports to levy it for them; and therefore it is here put under the head of customs.

These, except the duties of prisage and butlerage, (for on account of which see p. 7.) were the several branches of the customs subsisting at the Revolution. We shall next give the excises subsisting at the end of King William's reign; which were as follow, *viz.*

The two first, were the *temporary* and *hereditary* excises; for which see p. 29.

The 3d, was a new excise granted to King William and Queen Mary, their heirs and successors, for ninety-nine years, from Jan. 25,



1692-3, by 4 W. and M. chap. 3. See p. 49.  
It was made perpetual by 1 Geo. I, chap. 12.

The 4th was a second new excise granted to them, their heirs and successors, for sixteen years, from May 17, 1697, by 5 W. and M. chap. 7. See p. 53.

The 5th was a third new excise, granted to them, their heirs and successors, from the same day, without limitation of time, by 5 W. and M. chap. 20. See p. 54.

The 6th was *an excise upon salt*, first granted to them from March 25, 1694, to May 17, 1697, by 5 W. and M. chap. 7, and continued to his majesty, his heirs and successors, for ever, by 7 and 8 W. III, chap. 31.

The 7th, was *a second excise upon salt*, granted to King William, his heirs and successors, for ever, by 9 and 10 W. III, chap. 44. See p. 78.

The 8th, was *an excise upon malt*, &c. now commonly called the *malt-tax*, first granted to King William, by 8 and 9 W. III, chap. 22. See p. 73.

The 9th, was *an excise on sweets*, granted to King William, until the 25th of March, 1706, by 10 and 11 W. III, chap. 21. See p. 81.

The 10th, was *an excise on spirits, or low wines*, granted by 12 and 13 W. III, chap. 11, to commence the 25th of March, 1701, and to continue until the 25th of March, 1706.

All these are called *excises*; because they were managed, and collected by the commissioners, and regulated by the laws of excise.

We come lastly to those branches of the public revenue, subsisting at the accession of Queen Anne, which we have ranked under the head of *inland duties*, and were as follow, viz.

1. The *Post-Office Revenue*, or duty upon letters sent by the post, which having been granted to King Charles the Second, his heirs and suc-

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cessors for ever, belonged to King William in right of his crown, and received no addition during his reign.

2. The several small branches and casual profits arising to the the crown by *wine licences, seizures, &c.*

3. *The first stamp duty*, granted to King William and Queen Mary, for four years, from June 28, 1694, by 5 W. and M. chap. 21; (See p. 56.) and continued to August 1, 1706, by 8 and 6 W. III, chap. 20.

4. *The duty upon hackney coaches*, granted to King William and Queen Mary, without limitation of time, by 5 W. and M. chap. 22.

5. *The duty on marriages, births, and burials, &c.* first granted to King William, for five years, from May 2, 1695, by 6 and 7 W. III, chap. 6, and continued to the first of August, 1706, by 8 and 9 W. III, chap. 20.

6. *The duty on houses and windows*, granted to King William for seven years, from March 25, 1696, by 7 and 8 W. III, chap. 18, and continued to the first of August, 1706, by 8 and 9 W. III, chap. 20.

7. *The duty on hawkers and pedlars*, first granted to King William for one year, by 8 and 9 W. III, chap. 25. It was the next session continued to June 24, 1701; and afterwards continued to June 24, 1706, by 12 and 13 W. III, chap. 11. See p. 83.

8. *The second stamp duty*, granted to King William, his heirs and successors for ever, by 9 and 10 W. III, chap. 25.

Of these eight branches of inland duties, six were introduced since the Revolution; and, when we consider that many of these customs, excises, and inland duties, affect the necessities of life, or at least, the indispensable conveniences of life, as well as some of the materials necessary for working up our manufactures; and

that, when a tax is laid upon any commodity, the dealers in that commodity always do, and indeed must raise the price a great deal more than the tax laid upon it, in order to make good the interest of the money they advance for paying that tax, and the risk they run of losing it by bad debts; we cannot be at a loss to find the true cause of the increase of wages, and the advanced price of all manufactures in this country; without maliciously imputing it to the idleness or extravagance of our people: for the labourer must live by his wages; and he that employs him by his profits: and if by taxes you increase the necessary expence of both, the former must have higher wages, and the latter greater profits; otherwise the one must starve, and the other become bankrupt.

The ways and means for raising the supplies, W. and granted this session, (which began December<sup>1 Ann.</sup> 30, 1701, in the thirteenth year of King Wil-<sup>1701.</sup> liam, and first of Queen Anne) were as follow:

*An act for granting an aid to his majesty, by* Chap. 5.  
*laying duties upon malt, mum, cyder and perry.*  
[Regranted by 1 Ann. stat. 2. chap. 3.]

By this act a duty of 6*d.* per bushel, was laid upon malt; 10*s.* per barrel upon mum; and 4*s.* per hoghead on cyder and perry, to continue from the 9th of March, 1701, until the 24th of June, 1703. The sum borrowed upon this act (interest at 6*per cent.*) was 600,000*l.* and the net produce of the duty for the time above-mentioned, as appears per account in the Excise-office, was 945,150*l.* 5*s.* 4*d.*  $\frac{1}{2}$ . A composition may be made with any person for the said duties on malt not made for sale, at the rate of 5*s.* *per annum*, for every head in the family.



Chap. 7. *An act for the better support of her majesty's household, and of the honour and dignity of the crown.*

By this act was established, what has been since called *the civil list revenue*; and, as it has been, and probably will be, repeated at the beginning of every reign, it seems proper to give a particular account of it. It was enacted by the first section, that from the 9th of March 1701-2, during the life of Queen Anne, the *excises* subsisting at the Revolution, (See p. 8.) should be continued to her majesty, in manner and form, and under the forfeitures mentioned in the acts therein recited, or by any other law in force relating to the excise.

By the 2d, it was enacted, that the tonnage and poundage granted by 9 W. III, chap. 23, should, from the 9th of March, 1701-2, be continued to her majesty during her life.

By the 3d, that the said two branches, together with the hereditary excise, the revenue of the Post-Office, first-fruits, fines of the Alienation Office, post-fines, wine-licences, sheriff's proffers, compositions in the Exchequer, and seizures of uncustomed and prohibited goods, the revenue of the Duchy of Cornwall, and any other revenue arising by the rents of lands in England or Wales, or for fines, for leases of the same, should be for raising 700,000 l. yearly for the support of her majesty's household, and of the honour and dignity of the crown; with a proviso, nevertheless, that the said hereditary and temporary excise, should be subject to the weekly payment of 38,700 l. according to 12 and 13 W. III, chap. 12. (See p. 85.) during the term of five years.

By the 4th, it was provided, that after the said term of five years, so much money as, together with the 3 per cent. per annum, (then to

commence payable to patentees, by letters patent of K. Charles the Second\*,) should make up the sum of 3700*l.* *per week* during her majesty's life, should be taken out of the hereditary excise, and the excise thereby granted, and the said 3 *per cent. per annum*, being deducted out of the hereditary part, the rest of the 3,700*l.* *per week*, should be disposed of to the public use and service.

The remaining sections of this act contain several very proper and necessary regulations for preventing the alienation of any of the crown revenues.

As by this act a revenue was established during her majesty's life, for the support of what is now called *the civil list*; as soon as her majesty had given the royal assent to this and the other acts then ready (March 30, 1702) she made a speech to both houses, in which, after returning thanks for this settlement, (which was no more than what had been settled upon her predecessor in time of peace) she told them, "That she would take great care that it should be managed to the best advantage; and, while her subjects remained under the burthen of such great taxes, she would straiten herself in her own expences, rather than not contribute all she could to their ease and relief, with a just regard to the support of the honour and dignity of the crown: that it was probable, the revenue might fall very short of what it had formerly produced: however, she would give directions, that 100,000*l.* should be applied to the public service in that year, out of the revenue they had so unanimously given her." From hence we may conclude, that Queen Ann, for the first year of her reign (and for the following years during the war, as this contribu-

\* See p. 30.

tion was annually made by her majesty) had not 600,000 *l.* for defraying the whole expence of her civil list; whereas that expence, from the Revolution to the beginning of her reign, had amounted to about 660,000 *l.* yearly, one year with another.

Chap. 10. *An act for taking, examining, and stating the public accounts of the kingdom.*

Whereas many and great aids and provisions have been given, raised, and assigned, for the necessary defence of the crown and these kingdoms, and for the support of the government; to the end therefore, that both your majesty and the whole kingdom may be satisfied, and truly informed therein, may it please, &c.

Chap. 12. *An act for granting an aid to her majesty, by divers subsidies, and a land-tax.*

By this act the sum of 1,979,931 *l.* 19 *s.* 1 *d.* was to be raised within the year, from March 25, 1702, by a land-tax of 4 *s.* in the pound. The sum borrowed upon it was 1,800,000 *l.* at 6 *per cent. per annum* interest. And the further sum of 800,000 *l.* (to be raised within the year from the 25th of March, 1702) was borrowed at 6 *per cent. per annum*, upon the following subsidies.

Upon stock in trade 6 *d.* in the pound, or 50 *s.* *per cent.*

On securities for money at interest, 3 *d.* in the pound.

On annuities, pensions, stipends, or yearly payments, not charged upon land, or not exempted by parliament, 4 *s.* in the pound.

On all fees, salaries, wages, perquisites, allowances, poundage, gratuities, rewards, emoluments, income, and profits arising from, or belonging to, offices of state, or law, or offices ecclesiastical, civil, or military, 1 *s.* in the pound



over and above the 4 s. in the pound charged in the land-tax.

On the income of all practisers in the law, preachers, and teachers in separate congregations, brokers, factors, practisers in physic or surgery, and apothecaries, and all other professions whatsoever, 4 s. in the pound.

And 4 s. to be paid by every person (over and above all the other rates) except persons receiving alms, and their children under sixteen years, and poor house-keepers, not paying to church or poor, and their children under sixteen years; and the children of day-labourers, and servants in husbandry under sixteen years, of such as have four or more, and are not worth 50 l. These subsidies produced only 300,524 l. 9 s.

*An act for making good deficiencies, and preserving Chap. 13.  
the public credit.*

This act recites, that several bills of credit, commonly called Exchequer bills, were made forth, and issued by divers acts of parliament, which were made, and passed in the reign of King William; and that the several branches of the public revenue mentioned in the said acts, were deficient in the whole to the amount of 2,338,628 l. 15 s. 5 d.  $\frac{3}{4}$ , besides interest due, and to grow due; therefore the tonnage and poundage granted by 12 Car. II, chap. 4, (See p. 87.) the duties on wines, &c. granted by 1 James II, ch. 3, (See p. 89.) the duties on tobacco, granted by 1 James II, ch. 4, (See p. 89.) the additional impositions on goods, &c. granted by 2 W. and M. sess. 2, ch. 4, (See page 90.) the additional impositions on goods, &c. granted by 4 W. and M. chap 5, (See page 90.) the duties on vellum, &c. granted by 5 and 6 W. and M. chap. 21, and continued by 8 W. III, chap. 20; the duties on houses, granted by 7 W. III, chap. 18, and the duties on whale fins, granted by 9

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W. III, chap. 45, were continued from July 31, 1706, to August 1, 1710.

By sect. 16 of this act, the overplus of the several duties granted by the 8th of W. III, ch. 20, 7 W. III, chap. 10; 31, 9 W. III, ch. 45, after satisfaction of principal and interest, then standing charged upon them, should be appropriated and applied to make good the said deficient sum of 2,338,628 *l.* 15 *s.* 5 *d.*<sup>3</sup>, and interest due, and to grow due, according to the respective acts: And, by sect. 16, it was enacted, that the produce of the several branches by this act continued, meaning the produce from August 1, 1710, together with the said overplus (if any should be) should be appropriated to make good the said deficiency, amounting to 2,338,628 *l.* 15 *s.* 5 *d.*<sup>3</sup>, and interest due, and to grow due thereon.

1 Ann.  
sess. 2,  
1702.

The ways and means for raising the supplies granted this session, which began Oct. 20, 1702, were as follow:

Chap. 1. *An act for granting to her majesty a land-tax for carrying on the war against France and Spain.*

By this act the tax upon lands was to be 4 *s.* in the pound, proportioned as formerly upon the several counties, &c. and the commissioners were named in the act, being all land-holders, as usual, though it was then well known, that very few land estates were assessed at near the full value, and most of them at less than half; so that, according to computation, it was reckoned at less than two millions; whereas, if that opportunity had been laid hold of to introduce a new assessment, the crown impowered to appoint commissioners, and those commissioners armed with sufficient powers, the tax would probably have produced double that sum — By this act the sum of 1,976,931 *l.* 19 *s.* 1 *d.* was to be raised within the year, from the 25th of March 1703, to

be paid quarterly. The sum borrowed was 1,800,000 *l.* at 5 per cent.

*An act for granting a supply to her majesty by se- Chap. 3.  
veral duties imposed upon malt, mum, cyder, and  
perry.*

The loan upon this act (at 5 per cent. interest) was 600,000 *l.*

*An act for continuing the duties upon coals, culm, Chap. 4.  
and cinders.*

The loan upon this act was 500,000 *l.* at 5 per cent.

*An act for granting an aid to her majesty, by sale Chap. 5:  
of several annuities at the Exchequer, for carry-  
ing on the war against France and Spain.*

This act recites, that by 4 W. and M. chap. 3, (See p. 49.) certain rates, or duties of excise upon beer, ale, and other liquors, were imposed during the term of 99 years, from the 20th of January, 1692, and made liable to the payment of several annuities, which were to be purchased in the form thereby prescribed; and that by an act 5 W. and M. chap. 20, (See p. 54.) two seventh parts of other duties of excise upon beer, ale, and other liquors, thereby granted to their majesties, their heirs and successors, are made liable to the payment of other annuities, which were to be purchased in the manner and form thereby prescribed: and that, by virtue, or in pursuance of the said several acts, and another act, 5 W. and M. chap. 5, (See p. 52.) for supplying the deficiency of the money raised by the act first above-mentioned, several annuities were purchased at divers rates, for one, two, or three lives; and that several of the said annuities



so purchased (and whereupon no reversion, or further estate, or interest, hath been purchased, and which have not been changed into a certain term of years, in pursuance of any subsequent act, or acts of parliament, in that behalf) were determined by the deaths of such contributors, or their nominees respectively; for whose life, or lives, the same were to continue respectively, which annuities, so determined, did amount, at least, to the sum of 5277 *l. per annum*, which was payable out of the duties of excise, imposed by the said first mentioned act of parliament, and to the sum of 565 *l. per annum*, which was payable out of the said two seventh parts of the other duties of excise before-mentioned. Now the Commons grant a further aid to arise by contributions for annuities to be purchased, &c. and enact, that any persons (being her majesty's natural born subjects) may pay into the Exchequer any sum of money not exceeding 79,155 *l.* [that is, at 15 years purchase] for purchasing annuities, &c. out of the excise, granted by 4 W. and M. chap. 3, and 84-5 *l.* [at 15 years purchase] for purchasing annuities, &c. out of the two seventh parts of the excise granted by 5 W. and M. chap. 5.

Chap. 15. *An act for granting to her majesty several subsidies for carrying on the war against France and Spain.*

§ 1. All stock in trade was to pay 6 *d.* in the pound, or 50 *s. per cent.*

§ 3. Securities for money at interest, 3 *d.* in the pound, or 25 *s. per cent.*

§ 4. Annuities, pensions, stipends, or yearly payments, not charged upon land, or not exempted by parliament, 4 *s.* in the pound.

§ 5. On all fees, salaries, wages, perquisites, allowances, poundage, gratuities, rewards, emoluments, income, and profits accruing from offices of state, or law, or offices ecclesiastical, civil, or military, one shilling in the pound, over and above the 4 s. in the pound charged in the land-tax.

§ 6. The income of all practisers in the law, preachers and teachers in separate congregations, brokers, factors, practisers in physic and surgery, and of all other professions whatsoever, 4 s. in the pound.

If the sums assessed in London and Westminster, did not amount, the one to 78,642 l. 15 s. 7 d.  $\frac{1}{2}$ , and the other to 31,096 l. 7 s. 3 d. the deficiencies in both places were to be re-assessed. — The sum borrowed upon this act was 600,000 l. but these subsidies proved deficient by 17,384 l. 9 s. and 7 d. — The commissioners of the land-tax were again appointed to be the commissioners for carrying this act into execution.

*An act for taking, examining, and stating the public accounts of the kingdom.* Chap. 19.

Whereas many and great aids, and provisions, have been given, raised, and assigned for the necessary defence of the crown, and these kingdoms, and for the support of the government: to the end therefore, that both your majesty, *and the whole kingdom*, may be satisfied, and truly informed therein, be it enacted, &c. that William Bromley, Esq. Thomas Coke, Esq. Sir Godfrey Copley, Bart. Robert Byerley, Esq. Henry St. John, Esq. Francis Scobell, Esq. and Sir William Drake, Bart. shall be constituted commissioners for taking the accounts of all money of the public revenue of the crown, &c.

In this session the commissioners of accounts appointed by an act of the former, presented to the house a representation, narrative, and observations upon the public accounts, whereupon an address, or rather remonstrance to her majesty, was agreed to, and presented by the whole house, Feb. 12, 1702-3: which is a piece that ought to be studied carefully by every man in the kingdom, but is too long to be inserted here; and therefore we shall only observe, that in this remonstrance, they complain (amongst other things) against the Earl of Halifax, then auditor of the Exchequer, for not transmitting regularly the imprest rolls to the Remembrancer of the Exchequer, by which the latter was prevented from suing such accomptants as were in arrear; against the Earl of Ranelagh, late paymaster, for not accounting for upwards of twenty-one millions sterling; and against Jacob Vanderesche, Esq. paymaster to his then late majesty's Dutch forces, they complain in these words:

“ That he hath received 3,025,753 *l.* 9 *s.*  
 “ 6 *d.* which, by computation, is 52,907 *l.* 6 *s.*  
 “ 9 *d.*  $\frac{1}{4}$  more than the pay of thole troops  
 “ could have amounted to, if they had been  
 “ always compleat, no deductions made from  
 “ them, and upon an English establishment,  
 “ which all of them were not; and yet the  
 “ said Vanderesche hath passed no account at  
 “ all; and, though often summoned, hath never  
 “ appeared before the said commissioners of  
 “ public accounts, but stands indebted to the  
 “ said troops, in 112,229 *l.* 9 *s.* 8 *d.* which is  
 “ now demanded as an arrear due to them from  
 “ your majesty and the public.”

From these and the like complaints they observed, that the great debt which lay upon the nation, and all the arrears which were owing to her majesty's forces, did not arise so much from



the deficiencies of the funds, as for want of care in the management, and fidelity in the application of them.

The House of Lords likewise entered into an enquiry into the public accounts, and desired that the commissioners, who were members of the House of Commons, might have leave to be examined before their committee, but the commons, *after searching precedents*, did not think fit to consent to it. However, their lordships ordered the report of their proceedings to be printed at the end of the session; and even from their own report it appears, that the design of their enquiry was to justify the Lord Halifax; and to shew that there had been as great neglects in the public offices before the Revolution as afterwards; but, at this distance of time, it is impossible to judge the truth of the facts contested between the two houses; only we must observe, that the Earl of Ranelagh, who had been expelled the House of Commons, and 'Squire Vanderefsche, do not seem to have had one friend in the house of Lords; for there is not one word in their report about either of them.

This session began 9th of November, 1703,<sup>2 and 3</sup> and ended the 3d of April, 1704; and the <sup>Ann,</sup> ways and means for raising the supplies, were <sup>1703-</sup> as follow :

*An act for granting an aid to her majesty by a land-Chap. 1.  
tax, to be raised in 1704.*

By this act (which passed in the House of Commons, *nemine contradicente*) a tax of 4 s. in the pound was continued for one year more, upon all lands, tenements, and hereditaments, personal estates, annuities, pensions, and offices. The loan upon it was 1,850,000 l. at 5 per cent.

Chap. 2. *An act for granting an aid to her majesty, by continuing the duties upon malt, mum, cyder, and perry, for one year.*

The loan upon this act was 650,000 *l.* at 5 per cent. per annum.

Chap. 3. *An act for granting an aid to her majesty, for carrying on the war, and other her majesty's occasions, by selling annuities at several rates, and for such respective terms, or estates, as are therein mentioned.*

By this act, the 3700 *l.* per week, payable out of the hereditary excise, by 12 W. III, chap. 12. (See p. 85.) and 1 Ann, sess. 1, chap. 7, for five years, was mortgaged for 99 years, from March 25, 1704, in order to raise 1,018,867 *l.* 18 *s.* 6 *d.* by the sale of annuities for ninety-nine years, at fifteen years purchase, 900,000 *l.* of which was to be applied to the use of the war, and 118,867 *l.* 18 *s.* 6 *d.* to pay the annuities, until the 25th of December, 1705, inclusive; and also to raise 300,000 *l.* more for the use of the war, together with what should be necessary to discharge the annuities till the said 25th of December, 1705, inclusive.

§ 9, 10, 11. Persons may advance 1,018,867 *l.* 18 *s.* 6 *d.* for purchasing annuities for ninety-nine years, at fifteen years purchase; and for raising a further sum of 300,000 *l.* persons may purchase annuities for one life at nine years purchase, for two lives at eleven years purchase, three lives at twelve years purchase, or for ninety years, at fifteen years purchase; to commence from March 25, 1704.

*An act for granting to her majesty an additional Chap. 9,  
subsidy of tonnage and poundage for three years ;  
and for laying a further duty upon French wines  
condemned as lawful prize, and for ascertaining  
the value of unrated goods imported from the  
East-Indies.*

This is commonly called *the one third subsidy*, and was granted for three years, from March 8, 1703-4; and together with an additional duty of 15 *l.* per ton, for all French wines condemned as prize, was made a fund for borrowing 300,000 *l.* at 5 *per cent.* interest.

These were all the provisions made by this session; but the Committee of ways and means resolved on, and the house agreed to, several other provisions, which the parties interested had weight enough to prevent being carried into execution: for December 12, it was resolved, that a duty of 12 *d.* a gallon, over and above all other duties, should be laid upon all wines, in the hands of the retailer, for three years, and to extend to such wines as retailers had then in their hands; and January 3, it was resolved, 1<sup>st</sup>, That all grants of lands, tenements, hereditaments, and pensions, from the 6<sup>th</sup> of February 1684, (the day King Charles the Second died) should be resumed. 2<sup>dly</sup>, That all serjeants at law, barristers, attornies, solicitors, and all public notaries and scriveners, or persons practising as such; and every chancellor, commissary, official, and register; and every advocate, proctor, apparitor, and persons practising as such; all preachers and teachers in separate congregations; all brokers to merchants, and all factors, and other persons acting by commissions from merchants, or others; and all and every person or persons, practising



the art of physic, or surgery; and all and every person, and persons, exercising any other professions whatsoever, not being such professions as were chargeable to the land-tax, under the head of offices, should pay a tax of 4 s. for every 20 s. which, he, she, or they, should or might, by estimation, receive, perceive, or take, for, or by reason of such, his, her, or their, practices, or professions, for one year. And 3dly, That a further tax should be laid upon offices, pensions, and salaries.

Upon these resolutions, bills were, as usual, ordered to be brought in, but none of them had the good fortune to be passed into a law: even the said second resolution of January 3, though such a regulation had formerly been inserted in the land tax act, yet now could not obtain a place in that bill, the same having been before passed into a law, or in any other bill that was passed into a law; the reason of which probably was, because it had never produced any thing worth while; and indeed it never can, whilst the commissioners are named by parliament, and the assessors publicly known; which will always be the case, unless our landed gentlemen should, at last, for the sake of their country and their posterity, agree to a new assessment, and a strict scrutiny being frequently made into the yearly value of their own estates. We say for the sake of their posterity; for, should our commerce and manufactures be lost, by the burdens, dangers, and difficulties they are now exposed to, our lands will not only be greatly lessened in value, but will, by our losing our superiority at sea, become an easy prey to some foreign invader,

*An act for the better and more regular paying and assigning the annuities, after the rate of three pounds per cent. per annum, payable to several bankers, and other patentees, or those claiming under them.* Chap. 15.

Whereas by 12 W. III, chap. 12, it was enacted, that in lieu and discharge of certain perpetual annual payments, and of all arrears thereof, granted by King Charles the Second, to the respective patentees therein named, the hereditary revenue of excise, in the said act mentioned, should, from and after December 26, 1705, be and stand charged for ever with the payment of annual sums after the rate of three pounds *per cent. per annum*, for the principal sums mentioned in the said respective letters-patent, to be issued and paid out of the said revenue, by quarterly payments, out of the receipt of the Exchequer, by the officers of the same, unto the respective owners and proprietors of the several annual sums, and to their heirs and assigns for ever, without any further or other warrant, to be sued for, had, and obtained in that behalf; the said annual payments, after the rate of three pounds *per cent.* to be subject nevertheless to be redeemed, on payment of a moiety of the principal \* sums mentioned in the said respective letters-patent. And whereas, by 1 Ann, stat. 1, chap. 7, it is enacted, That from and after the expiration of the term of five years therein mentioned, so much money as, together with the said payments, after the rate of 3*l. per cent. per annum*, should make up the sum of 3700*l.* for every week, during her majesty's life, should and might be taken out of the said hereditary duties of excise, and out of the duties of excise thereby granted for her majesty's life, and either or any of them; and

\* See. p. 30.

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the said payments, after the rate of *3 l. per cent. per annum*, being deducted out of the hereditary part thereof, the residue of the said *3700 l. a week*, should be applied and disposed of to, and for the public use and service. And whereas, by 2 and 3 Ann. chap. 3, it is enacted, That from and after the 25th of December, 1705, the said full, clear, and entire weekly sum of *3700 l.* out of all the monies arising by the said hereditary duties of excise, and by the said duties of excise payable, during her majesty's life, and by every and any of them, according to the tenor and direction of the act of parliament above recited in that behalf; and from and after her majesty's decease, then the like full, clear, entire, and weekly sum of *3700 l.* out of all the monies to arise by the said hereditary duties of excise; and every, or any of them, from time to time for ever, shall be brought and paid into the Exchequer; and that out of the monies of the said hereditary duties of excise, the said annual sums, after the rate of *3 l. per cent. per ann.* prescribed by the said act of 12 W. III, chap. 12, shall be satisfied and paid, according to the directions therein contained, and subject to the power of redemption therein mentioned; now, for the better and more regular paying and assigning the said annuities, after the rate of *3 l. per cent. per annum*, be it enacted, &c. that the auditor of the Exchequer, shall, with all convenient speed, certify to the lord-treasurer, the names of persons intitled to annuities, at *3 l. per cent. per annum*, &c.

§ 2. Every person to have a warrant for payment, paying 1 d. in the pound fees.

§ 4. The annuities to be free from taxes, and to be as a personal estate, and not descendable to the heir.



§ 6. Persons entitled to annuities in right of their wives, not to dispose of such annuities, unless the wife be a party to the assignment.

The supplies granted this session, which began October the 24th, 1704, were as follow: <sup>3 and 4 Ann. 1704.</sup>

*An act for granting an aid to her majesty by a land-tax, to be raised in the year 1705.* Chap. 1.

This tax was 4s. in the pound, upon which was borrowed 1,150,000 l. at 5 per cent.

Before this year, the palaces of Whitehall and St. James were charged to a 4s. aid in the sum of 10,686 l. 5s. 4d. But, by this act, the charge thereon, amounted to the sum of 30,754 l. 6s. 3d. which proportion hath been ever since observed in the assessments of the land-taxes: but, by a clause in 1 Geo. I, chap. 31, the deficiency on the said palaces, for the years 1706, 7, 8, 9, 10, amounting to 45,908 l. 12s. 6d.  $\frac{1}{4}$  was discharged.

In the committee of ways and means, 5s. in the pound was voted upon all pensions, offices, annuities, and yearly stipends: but, upon the report of the bill, that part which laid the additional shilling thereon, was struck out. The bill passed in the House of Commons, *nem. con.*

*An act for raising money by sale of several annuities, for carrying on the present war.* Chap. 2.

This act recites, that by 2 and 3 Ann. chap. 3, provision is made, that from and after the 25th of December, 1705, the sum of 3700 l. out of the monies therein mentioned, payable during her majesty's life, and from and after her majesty's decease; then the like sum of 3700 l. out of the said monies, from time to

time for ever, should be brought and paid into the Exchequer every week, in the manner and form, and under such penalties, as are thereby prescribed: that out of the said weekly payments, certain annual sums. after the rate of *3 l. per cent. per annum*, therein mentioned, should be satisfied and paid, and that out of the monies of the said several branches of excise, arising in or by the said weekly payments, the several annuities to be purchased in pursuance to the said act, 2 and 3 Ann should also be paid and satisfied; and that all the rest and residue of the monies arising by the said weekly payments, and which, at the end of every year, the first year to begin the 25th day of December, 1705, should remain, after satisfying, or reserving sufficient to satisfy all the payments which should be then incurred, or grown due, as well for and upon the said annual sums, at *3 l. per cent. per annum*, as also for and upon all the said annuities, to be purchased upon the said act, should be applied and disposed of, to and for the public use and service, and not otherwise: that the said annual sums, after the rate of *3 l. per cent. per annum*, do amount in the whole to the yearly sum of 39,855 *l.* 16 *s.*  $\frac{1}{2}$ ; and the annuities purchased on the said act of 2 and 3 Ann. for the said term of 99 years, do amount in the whole to 67,924 *l.* 10 *s.* 6 *d.*  $\frac{1}{2}$ ; and the annuities purchased severally on the same act for single lives, do amount in the whole to 22,313 *l.* 6 *s.* 8 *d.* and the annuities severally purchased on the same act for the lives of two persons, and the survivor of them, do amount in the whole to 10,528 *l.* and the several annuities purchased on the same act for the lives of three persons, and the survivors, and survivor of them, do amount in the whole to 3979 *l.* 13 *s.* 4 *d.* and the charges of paying the said annuities do amount to the yearly sum of 1200 *l.* so that there doth remain

at this time undisposed of the money of the said weekly payments, to be applied to the public use and service, the yearly sum of 46,598 *l.* 13 *s.* 5 *d.* or thereabouts, besides the expectancies after the determination of the said respective estates, for one, two, or three lives: therefore, &c. it shall be lawful for any persons to advance and pay into the Exchequer any sum or sums of money, not exceeding, in the whole, the sum of 877,930 *l.* 19 *s.* 3 *d.*  $\frac{1}{2}$ , for purchasing such several and respective annuities, as are herein mentioned, that is to say, any sum, and sums of money, not exceeding, in the whole, the sum of 877,930 *l.* 18 *s.* 3 *d.*  $\frac{1}{2}$  for any annuity, or annuities, to be paid during the full term of 99 years, from the 25th of December 1705, at the rate of fifteen years purchase; which rate doth amount to the sum of 150 *l.* for every such annuity of ten pounds *per annum*, and proportionably for any greater annuity: which annuities shall not exceed, in the whole, the sum of 46,000 *l.* *per annum*.

§ 2. And whereas the persons, who are, or may be intitled to the respective estates for life, or lives, purchased upon the said act of 2 and 3 Ann. or some of them, are, or may be willing, or desirous, for such respective prices, or considerations, as are herein after mentioned, to have such their respective estates, for life or lives, changed or converted into a certain term, or terms, for 99 years, to be computed from the said 25th of March, 1704, of and in such, or the like annuities, as they have for life, or lives, as aforesaid, or that they, or such as they shall nominate, shall or may be intitled to have, receive, and enjoy the like annuity, from and after the determination of his estate, for life or lives, for and during the residue, which shall be then to come, and unexpired, of the



said term of 99 years; and in cases where the present owner of any such annuity for life, or lives, is or may be unwilling, to purchase a further, or more certain estate, or interest therein, it is likely that some other person, or persons, is, or may be desirous to be admitted to purchase a future estate, or interest in, such or the like annuity or annuities, to take effect from and after the determination of the respective estate, for one, two, or three lives, in being, and to continue for and during the then residue and the remainder of the said term of 99 years, to be reckoned from the 25th of March, 1704, which shall be then to come and unexpired: Now, for the raising any further sum and sums of money, not exceeding 187,930 *l.* 19 *s.* 3 *d.*  $\frac{1}{2}$ , other part of the said sum, not exceeding 877,930 *l.* 19 *s.* 3 *d.*  $\frac{1}{2}$ ; it is enacted, &c. that it shall and may be lawful for any person or persons, natives or foreigners, being as original contributors, or by mesne assignments, or by other lawful ways and means, intitled to any estate, for one life in being, of or in any annuity, purchased upon the said act of 2 and 3 Ann. to advance and pay into the Exchequer, so much money, as every or any such annuity, being computed for six years, doth, or shall amount to, either for changing, or converting the said estate for a single life, into a certain term for the said 99 years, to be computed from the said March 25th, 1704; and that any person, intitled to any estate for two lives in any annuity, purchased, or obtained upon the said act of 2 and 3 Ann. may advance and pay into the Exchequer, so much money as every such annuity, being computed for four years, shall amount unto, either for changing, or converting the same estate for two lives, into a certain term for the said 99 years, to be reckoned from March 25, 1704, or for the like annuity,

to be paid to him, his executors, administrators, and assigns, immediately after the determination of the said estate for two lives, during the then residue of the term of 99 years last mentioned, at the election of the purchasers respectively; and that any person or persons, intitled to any estate for three lives, of or in any annuity, purchased or obtained upon the said act of 2 and 3 Ann. may advance and pay into the Exchequer, so much money as any such annuity, being computed for three years, shall amount unto, either for changing or converting the same estate for three lives into a certain term for 99 years, or for the like annuity to be paid to him, his executors, administrators, and assigns, immediately after the determination of the said estate for three lives, during the then residue of the term of 99 years last mentioned, at the election of the purchasers respectively, &c.

*An act for continuing the duties upon malt, mum, Chap. 3.  
cyder, and perry, for one year.*

The sum borrowed upon this act was 650,000 l. at 5 per cent. per annum.

*An act for continuing duties upon low wines, and Chap. 4.  
upon coffee, tea, chocolate, spices, and pictures,  
and upon hawkers, pedlars, and petty chapmen,  
and upon muslins; and for granting new duties  
upon several of the said commodities, and also  
upon callicoes, China ware, and drugs.*

By this act, the duties upon the several goods mentioned in the title, were continued from 1706, (to which time they had been continued by 12 and 13 W. III, chap. 11.) to the 24th of June 1710; and the additional duties upon the goods mentioned in the act, were to com-

mence from the 1st of February, 1704-5, and to continue to the said 24th of June, 1710; which continued and additional duties were, by the act, made a fund for borrowing 700,000 *l.* at 6 *per cent.*

Chap. 5. *An act for granting to her majesty a further subsidy on wines and merchandizes imported.*

This is two thirds of the new subsidy, granted and continued by 9 W. III, chap. 23, upon all goods liable to the said new subsidy, except tobacco, and such currants, as shall be imported in English-built shipping, legally navigated, and sugar from the English plantations, and goods exempted from the new, and one third subsidies.

4 Ann. This session began the 25th of October,  
1705. 1705, and the ways and means for raising the supplies granted in it, were as follow :

Chap. 2. *An act for granting an aid to her majesty by a land-tax, to be raised in the year 1706.*

By this act a tax of 4 *s.* in the pound was laid upon all lands, tenements, hereditaments, pensions, offices, and personal estates, for one year, in the same manner as in the former land-tax act. The sum borrowed upon this act was 1,850,000 *l.* at 5 *per cent.*

Chap. 5. *An act for continuing the duties upon malt, mum, cyder, and perry, for the service of the year 1706.*

The sum borrowed upon this act was 650,000 *l.* at 5 *per cent.*



*An act for continuing an additional subsidy of tonnage and poundage, and certain duties upon coals, culm and cinders, and additional duties of excise, and for settling and establishing a fund thereby, and by other ways and means, for payment of annuities, to be sold for raising a further supply to her majesty, for the service of the year 1706, and other uses therein mentioned.* Chap. 6.

The Commons, duly considering her majesty's great occasions for money to carry on the present war, and having regard, as well to the great burden of taxes now lying upon her majesty's subjects, as to the present condition of the public funds, and the present incumbrances thereupon, are therefore desirous, by such easy and effectual ways and means, as in this act are expressed and intended, to raise a sum of money, not exceeding, in the whole, 2,575,761 l. 16 s. 2 d. and such further sum of money, as will be sufficient, during the first two years of the term herein after mentioned, to compleat the payment of the annuities to be purchased upon this act, &c.

By this act, one third part of such, or the like several and respective duties, as by the act, 9 and 10 W. III, chap. 23, were granted to him during his life, and which, by 1 Ann. stat. 1, chap. 7, are continued to her during her majesty's life, for and upon any kind of wine or wines, and for and upon all manner of goods and merchandizes, which, after the 8th of March 1706, at any time during the term of 98 years, shall be imported, or brought into this realm, shall be continued to her majesty, her heirs, and successors.

§ 4. All such duties, as by 9 and 10 W. III, chap. 13, (see p. 77.) were charged upon the

several sorts of coal and culm therein mentioned, and the duty upon cinders, imposed by 10 and 11 W. III, chap. 21, (see p. 81.) which duties upon coals, culm, and cinders, were continued by 1 Ann. stat. 2, chap. 4, from May 14, 1700, until May 15, 1708, shall be continued until the 30th of September, 1710.

§ 6. The excise on beer, granted by 5 and 6 W. and M. chap. 7, (see p. 53.) shall be continued from May 17, 1713, during 95 years. [Made perpetual by 1 Geo. 1, stat. 2, chap. 12, sect. 8.]

§ 20. All the monies arising for the said several subsidies of tonnage and poundage, coals, culm, and cinders, and the said several rates and duties of excise, together with the sum of 280,000 *l.* after mentioned, or so much of the said subsidies, &c. as shall be sufficient for answering the full and due payment of all the annuities to be purchased upon this act, shall be the general fund for payment of the same, and shall be charged therewith, and liable thereunto, and shall not be diverted to any other use, intent, or purpose whatsoever.

§ 21. And for the raising any sum, or sums of money, not exceeding, in the whole, the sum of 2,855,761 *l.* 16 *s.* 2 *d.* that is, 2,575,761 *l.* 16 *s.* 2 *d.* thereof, for carrying on the present war, and 280,000 *l.* residue thereof, to be applied, with the produce of the said subsidy of tonnage and poundage, for making good, or compleating the quarterly payments herein after mentioned, &c. it is enacted, &c. that any person may advance the said sum, for purchasing annuities for 99 years, from March 25, 1706, at fifteen years and a half purchase, or 255 *l.* for 10 *l.* *per annum*; which annuities shall not exceed, in the whole, the sum of 184,242 *l.* 14 *s.* *per annum*.

To find the frugality of this way of raising money, let us consider what the world would say of a landed gentleman, who should mortgage his estate, not only for the sum he then wanted, but for an additional sum for enabling him to pay the interest to grow due yearly, without being obliged to contract his yearly expence, in order to save money for the payment of that interest. Would not every one think such a gentleman in the high road to ruin?

*An act for laying further duties on low wines, and for preventing the damage to her Majesty's revenue by importation of foreign cut whalebone, and for making some provisions as to the stamp-duties, and the duties on births, burials, and marriages, and the salt duties, and touching million lottery tickets, and for enabling her majesty to dispose of the effects of William Kidd, a notorious pirate, to the use of Greenwich Hospital, and for appropriating the public monies granted in this session of parliament.* Chap. 12.

This act recites, that certain excise duties were granted by 12 and 13 W. III, chap. 11, (see p. 83,) and continued by 3 and 4 Ann. chap. 4, from the 24th of March 1706, until the 24th of June 1710, and grants further duties on low wines, &c. over and above the former. [Farther continued for 96 years, by 5 Ann. chap. 19, and made perpetual by 1 Geo. I, stat. 2, chap. 12, sect. 8.]

As her majesty was not enabled to borrow any money upon this act, it is probable, that the duty had not answered the money formerly borrowed upon it, and therefore the duty was continued for another year, to make good the deficiency, so that this act cannot properly be reckoned to have granted any money, unless what relates to Kidd's forfeiture, which amounted to 6472 l. 1 s.



## The History of Taxes, &amp;c.

On January the 8th, the House approved of two resolutions of the Committee of ways and means, for laying a tax upon all lands, tenements, hereditaments, and pensions, granted by the crown since the 6th of February 1684; and that this tax should be a *fifth* part of the value of the grant at the time it was made, and ordered that a bill should be brought in for this purpose; but the minister, as well as others, were too much interested to allow such a bill to be passed into a law.

5 Ann.  
1706.

This session began the 3d of December 1706, and the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for granting an aid to her majesty by a land-tax to be raised in the year 1707.*

This land-tax was 4s. in the pound; and upon it was borrowed the sum of 1,850,000 l. at 5 per cent. per annum.

Chap. 2. *An act for continuing the duties upon malt, mum, cyder, and perry, for the service of the year 1707.*

The loan upon this act was 650,000 l. at 5 per cent.

Chap. 13. *An act for continuing the duties upon houses, to secure a yearly fund for circulating Exchequer bills, whereby a sum not exceeding 1,500,000 l. is intended to be raised for carrying on the war, and other her majesty's occasions.*

By this act, the duties on houses, granted by 7 and 8 W. III, chap. 18, and continued by 1 Ann. stat. 1, chap. 13, are made perpetual; and, after the last day of July 1710, are made a fund for paying to the Bank 4 l. 10 s. per

cent per annum, upon Exchequer bills, which were to be circulated by them, to the amount of 1,500,000 *l.* and which the Treasury was empowered to issue for the use of the war, and other her majesty's occasions; but, as to what might grow due for the said 4 *l.* 10 *s.* per cent. per annum, before the said 1st of August 1710, no other provision was made for it, except the surplus of these duties on houses, if any should be, after satisfying what was charged by the said act of 7 and 8 W. III, chap. 18; for, if no surplus, the Treasury was to issue Exchequer bills for the payment of this interest, or allowance to the Bank. All these Exchequer bills were to carry what interest the Bank should please to indorse upon them; and the Bank was to remain a corporation, till the said principal sum, and all arrears of the said allowance should be paid off, which it might be upon one year's notice, and then these duties were to be applied to what use the parliament should direct; or, in the mean time, if the duties should, at the end of any quarter, produce more than was sufficient for paying this allowance, such surplus was to be disposed of by parliament.

*An act for continuing the duties on low wines and spirits of the first extraction, and the duties payable by hawkers, pedlars, and petty chapmen, and part of the duties on stampd vellum, parchment, and paper, and the late duties on sweets, and the one-third subsidy of tonnage and poundage, and for setting and establishing a fund thereby, and by the application of certain overplus monies, and otherwise, for payment of annuities, to be sold for raising a further supply to her majesty, for the service of the year 1707, and other uses therein expressed.* Chap. 19.

## The History of Tares, &amp;c.

§ 1. The duties on low wines, which were continued, or granted, until the 24th of June, 1710, by 3 and 4 Ann. chap. 4, are further continued for ninety-six years\*; the duties on hawkers and pedlars, granted by 9 and 10 W. III, chap. 27, and continued by 3 and 4 Ann. chap. 4, shall be further continued from the 23d of June 1710, for the term of 9 years. *Made perpetual by 1 Geo. I, stat. 2, chap. 12, sect. 8.*

§ 3. The duties on vellum, parchment, and paper, granted by 5 and 6 W. and M. chap. 21, and by 1 Ann. stat. 1, chap. 13, continued to the 1st of August 1710, shall be further continued for 96 years. *Made perpetual by 1 Geo. I, stat. 2, chap. 12, sect. 8.*

§ 5. Sweets to pay 36s. per barrel, for 99 years. *Made perpetual by 1 Geo. I, stat. 2, chap. 12, sect. 8.*

§ 8. The additional subsidies of tonnage and poundage, and other duties, which were granted, and continued by 4 Ann. chap. 6, from the 8th of March 1706, during the term of 98 years, shall be further continued, from the expiration of the said term of 98 years, for the term of one year.

§ 9. Lord Treasurer to make good the quarterly payments.

§ 10. And for the better securing the quarterly payments, which shall grow due on or before Michaelmas 1710, upon the annuities to be purchased in pursuance of this act, the sum of 35,000*l.* part of the contribution-monies to be raised by sale of annuities upon this act, shall be towards discharging the said quarterly payments.

§ 11. And whereas the rates and duties of excise granted by 4 and 5 W. and M. chap. 3,

\* Made perpetual, by 1 Geo. I, stat. 2, chap. 12, sect. 8.



do annually produce more than sufficient to discharge the annuities charged thereupon; the overplus of which rates and duties hath been, and is to be computed, on the 24th of June yearly: the rates and duties of excise granted by 5 W. and M. chap. 20, the overplus whereof hath been, and is to be computed as followeth; that is to say, as to five seventh parts thereof (being appropriated to make good the fund of the governor and company of the Bank of England) the same have been, and are to be computed on the first of June yearly; and as to the other two seventh parts thereof, being for payment of several other annuities, the same have been, and are to be computed on the 25th of March yearly. The rates and duties of excise granted 5 and 6 W. and M. chap. 7, for the term of sixteen years, for payment of the lottery annuities therein mentioned, the overplus whereof, when the same shall arise, is to be computed on the 25th of March yearly; and the particular rates and duties upon salt, and the particular duties upon stamp vellum, parchment, and paper, granted by 9 and 10 W. III, chap. 25, and 9 and 10 W. III, chap. 44, and are charged with several annuities, amounting to 160,000*l. per annum*, to the companies, or persons intitled to the trade to the East-Indies; the overplus of which several rates and duties last mentioned, hath been, and is to be computed on the 29th of September yearly. Now it is enacted, &c. that the Lord Treasurer, &c. shall apply the said overplus monies of the said several rates, duties, and funds, to make good the quarterly payments on this act.

§ 14. The monies arising from the said several rates and duties upon low wines and spirits of the first extraction; the duties payable by hawkers, &c. and the duties upon sweets, and

the said duties upon stamp vellum, parchment, and paper; the said additional subsidy, and the said sum of 35,000 *l.* and the said respective overplus monies of the said former annuity funds, shall be a general fund for the payment of all the annuities to be purchased on this act.

§ 15. For the purchase of annuities for 99 years, persons may advance 1,155,000 *l.* at 16 years purchase, from March 25, 1707.—Annuities not to exceed 72,187 *l.* 10 *s.* *per annum*, payable quarterly.

Chap. 27. *An act for continuing several subsidies, impositions, and duties, and for making provisions therein mentioned, to raise money by way of loan for the service of the war, and other her majesty's necessary and important occasions, and for ascertaining the wine measure.*

§ 1. The duties of tonnage and poundage, granted by 12 Car. II, chap. 4, which, by subsequent acts, were continued until the 1st of August 1706, and by 1 Ann. stat. 1, chap. 13, were granted to continue until August 1, 1710, are continued to August 1, 1712.

§ 4. The duties on wines and vinegar, granted 1 James II, chap. 3, and continued by 1 Ann. stat. 1, chap. 13, until August 1, 1710, shall be further continued until August 1, 1712.

§ 5. Duties on tobacco, granted by 1 James II, chap. 4, and continued by 1 Ann. stat. 1, chap. 13, until August 1, 1710, are further continued to the 1st of August 1712.

§ 7. Duties on East-India goods, &c. granted by 2 W. and M. sess. 2, chap. 4, and continued by 1 Ann. stat. 1, chap. 13, are further continued to the 1st of August, 1712.

§ 8. Duties on goods and merchandizes granted by 4 and 5 W. and M. chap. 5, and

continued by 1 Ann. stat. 1, chap. 13, are continued to August 1, 1712.

§ 10. Duties on whale-fins, &c. granted by 9 and 10 W. III, chap. 45, continued to August 1, 1712.

§ 12. Clause of loan for borrowing at 6 per cent. interest, the sum of 822,381 l. 15 s. 6 d.  $\frac{1}{4}$ , and such farther sum as should be found necessary, for paying the interest quarterly, till the duties arising by this act, or the said act of 1 Ann. stat. 1, chap. 13, should be sufficient for that purpose; so that to borrow a sum of money, and then to borrow a further sum to pay the interest thereof, was now become a common practice.

This session began the 23d of October, 1707, 6 Ann. and the ways and means for raising the supplies<sup>1707</sup> granted in it, were as follow:

*An act for granting an aid to her majesty to be raised Chap. 1.  
by a land-tax in Great Britain, for the service of  
the year 1708.*

By this act was to be raised the sum of 2,043,836 l. 16 s. 5 d.  $\frac{1}{2}$ , viz. on England, Wales, and Berwick upon Tweed, 1,995,882 l. 5 d.  $\frac{1}{2}$ ; and on Scotland, to be paid at Edinburgh, free of all charges, 47,954 l. 16 s.

The loan upon this act was 1,880,000 l.

*An act for charging and continuing the duties upon Chap. 4.  
malt, &c. for the service of the year 1708.*

The loan upon this act was 650,000 l.

*An act for raising a further supply to her majesty Chap. 5.  
for the service of the year 1708, and other uses,  
by sale of annuities charged on a fund not exceed-  
ing 40,000 l. per annum, to arise by appropri-  
ating several surplusses, and by granting fur-*



## The History of Taxes, &c.

*ther terms in the duties on low wines, and on hawkers, pedlars, and petty chapmen, the stamp duties, the one third subsidy, the duty on sweets, and one of the branches of excise, and by making other provision in this act mentioned.*

The preamble to this act, recites, 5 and 6 W. and M. chap. 7, 4 Ann. chap. 6, 5 Ann. chap. 19, 4 and 5 W. and M. chap. 3, and then it is enacted, that from and after the 25th of March, 1708, for the term of 99 years, the sum of 40,000 *l.* shall be set apart, and appropriated for the payment of the annuities to be purchased on this act.

§ 2. - And for the better raising, securing, and establishing of the said fund, the said sum of 40,000 *l.* shall be charged upon, and payable out of all the overplus, or surplus monies of the said rates, duties, subsidies, and other funds, settled for payment of the annuities purchased upon the said acts of 4 Ann. chap. 6, and 5 Ann. chap. 19, and the overplus of the excise acts, 4 and 5 W. and M. chap. 3.

§ 3. And for the better securing the quarterly payments, which shall grow due before Michaelmas, 1710, upon the annuities to be purchased in pursuance of this act, the sum of 100,000 *l.* part of the contribution-monies to be raised by sale of annuities upon this act, or so much thereof, as shall be sufficient to make good the said yearly fund of 40,000 *l.* for the first two years and a half of the said term of 99 years, shall be reserved and applied towards discharging the quarterly payments, to grow due before the 30th of September, 1710.

§ 4. The duties upon low wines, by 5 Ann. chap. 19, granted for the term of 96 years, shall be continued in Great Britain, after the said 96 years for one year; and the duties upon hawkers and pedlars, and powers for granting licences,

which, by 5 Ann. chap. 19, are to continue for 96 years, from the 24th of June, 1710, shall be paid in Great Britain after the said 96 years for one year; and such duties upon vellum, &c. as by 5 Ann. chap. 19, were continued for 96 years, from the last of July 1710, shall be continued in Great Britain, after the said 96 years for one year; and the tonnage and poundage, &c. called *the one-third subsidy*, which, by 5 Ann. chap. 19, are continued for one year, after 96 years, commencing the 8th of March, 1706, shall be continued throughout Great Britain, from the expiration of the said one year, for one whole year from thence.

§ 5. The excise upon beer, &c. which, by 4 W. and M. chap. 3, was granted for 96 years, from the 25th of January, 1692, shall be continued throughout Great Britain, after the said 96 years, for fifteen years.

§ 8. Natives or foreigners may pay into the Exchequer, sums not exceeding 640,000 *l.* for purchasing annuities payable for 99 years, from the 25th of March, 1708, at 16 years purchase, *viz.* 160 *l.* for every annuity of 10 *l.* the consideration to be paid on or before the 25th of September, 1708, all the annuities not to exceed 40,000 *l.* *per annum*, payable at the four most usual feast-days.

*An act for continuing one half part of the subsidies* Chap. 11.  
*of tonnage and poundage, and other duties upon wines, goods and merchandizes imported, which were granted to the crown in the twelfth year of King Charles the Second, and for settling a fund thereby, and by other ways and means, for payment of annuities not exceeding 80,000 *l.* per annum, to be sold for raising a further supply to her majesty, for the service of the year 1708, and other uses therein expressed.*

§ 1. For raising the sum of 1,280,000 *l.* *viz.* 1,000,000 *l.* for the charges of the war, &c. and 280,000 *l.* to make good the payments of the annuities to be purchased on this act, as herein after mentioned; there shall be paid to her majesty, &c. from the last day of July 1712, for 96 years, one half part of the subsidies granted by 5 Ann. chap. 27, *viz.* one half of the old subsidy.

§ 5. The said 280,000 *l.* part of the contribution-money, to be raised by sale of annuities on this act, shall be reserved for the payment of the said annuities quarterly, before the said duties can take place for payment thereof.

§ 7. For raising the said 1,280,000 *l.* all persons may pay into the Exchequer sums not exceeding 1,280,000 *l.* for purchasing annuities payable during 29 years, from the 24th of June 1708, at 16 years purchase, *viz.* 160 *l.* for every annuity of 10 *l.* — All the annuities not to exceed 80,000 *l.* *per annum*, and payable at the four usual feasts.

Chap. 17. *An act for assuring to the English company trading to the East-Indies, on account of the united stock, a longer time in the fund and trade therein mentioned, and for raising thereby the sum of 1,200,000 *l.* for carrying on the war, and other h r majesty's occasions,*

§ 1. In this act is the following recital, among others; *viz.* And whereas an indenture tripartite, bearing date July 22, 1702, made between her majesty of the first part, the governor and company of the merchants of London trading to the East-Indies, of the 2d part, and the English company trading to the East-Indies of the 3d part, it was, among other things, agreed, with her majesty's approbation, that the said governor and company of merchants of London, trading to the East-Indies, should purchase



from the members of the said English company, so much of their capital stock, as would make the property of the said governor and company of merchants of London, trading into the East-Indies, equal to the property which would then remain to the other members of the said English company trading to the East-Indies; and that the whole trade, which might, or should be carried on during the term of seven years, to be reckoned from the date of that indenture, to and from the East-Indies, and the other parts within the limits aforesaid, for, or in respect of their several stocks and funds thereby agreed to be united, should be for the benefit and behoof of all the members of the said English company trading to the East-Indies, proportionable to their shares in the capital or principal stock thereof; and, that the said governor and company of merchants of London, trading to the East-Indies, should have a right and power equal to the rest of the members of the said company, in the direction, management, and carrying on of the said trade, during the said term of seven years; and that, after the end, or expiration of the said term of seven years, the whole trade to the East-Indies, and other the parts within the limits aforesaid, for, or in respect of their united stock and fund, should for ever (subject to the redemption of the said fund by parliament) be wholly managed and carried on by the said English company trading to the East-Indies, by whatsoever name the same should then be called.—And to that end and purpose, many covenants, conditions, and agreements, were contained in the said indenture, as by the same may more fully appear. And whereas the united stock of the said governor, and company of merchants of London trading to the East-Indies, in their

own names, or in the names of others in trust for them, doth at this time amount to 1,992,800 *l.* part of the sum of 2,000,000 *l.* mentioned in 9 and 10 W. III, chap. 44, and their united fund doth amount to 159,420 *l.* *per annum*, part of the sum of 160,000 *l.* mentioned in 9 and 10 W. III, chap. 44. And, as well the said governor and company of merchants of London trading into the East-Indies, as the rest of the members of the said English company trading into the East-Indies, are willing to advance your majesty a further sum of 1,200,000 *l.* upon the terms herein after expressed, &c. therefore the said English company trading to the East-Indies, as well for and on behalf of the said governor and company of merchants of London trading into the East-Indies, as for, and on behalf of all other the members of the said English company, shall pay into the Exchequer, \* 1,200,000 *l.* &c.

Chap. 19. *An act for continuing the half subsidies therein mentioned, with several impositions, and other duties, to raise money by way of loan, for the service of the war, and other her majesty's necessary and important occasions, and for charging of prize goods and seizures, and for taking off the draw-backs of foreign cordage, and to obviate the clandestine importation of wrought silks.*

By this act the half-subsidies, granted by 5 Ann. chap. 27, were continued from July 31, 1712, to August 2, 1714. *Made perpetual by 7 Ann. chap. 7, sect. 29.*

\* For this they were to have no interest, upon condition that they should continue a company, and enjoy their sole privilege of trading, together with their annuity of 160,000 *l.* until March 1726.

Prize wines were made liable to a duty of 25 l. per ton, and all prize goods were made liable to other duties; and upon the credit of the duties, or subsidies granted, or continued by this act, or by the said act of 5 Ann, chap. 27, after satisfaction of what had been charged upon them, her majesty was enabled to borrow 729,067 l. 15 s. 6 d.  $\frac{1}{4}$ , together with such sums as should be sufficient to pay the interest of the said sum at 6 per cent. quarterly, till the duties should become sufficient for that purpose.

*An act for continuing several duties therein men- Chap. 22:  
tioned, upon coffee, chocolate, spices, pictures,  
and muslins, and additional duties upon several  
of the said commodities, and certain duties upon  
callicoes, china wares, and drugs; and for con-  
tinuing the duties called the two-third subsidies of  
tonnage and poundage, for preserving the public  
credit; and for ascertaining the duties of coals  
exported for foreign parts; and for securing the  
credit of the Bank of England; and for passing  
several accounts of taxes raised in the county of  
Monmouth; and for promoting the consumption  
of such tobacco, as shall have paid her majesty's  
duties.*

The duties mentioned in the title of this act, which had been continued by 3 and 4 Ann. chap. 4, were continued from the 23d of June, 1710, for four years next ensuing; and the said two-thirds subsidy, imposed by 3 and 4 Ann. chap. 5, was continued from the 7th of March, 1708 9, for three years next ensuing. These duties were continued, not for raising any supply for the ensuing year, but for what was called preserving public credit; because it then appeared, that the produce of them, in the time for which they had been before grant-



ed, would not satisfy the principal and interest of the sums borrowed upon them; therefore regularly a state of their produce should have been laid before the committee of supply, the deficiency from thence calculated, and a sum granted for making good that deficiency, which sum should have been provided for in the committee of ways and means, by continuing those duties.

7 Ann.  
1708. This session began the 16th of November, 1708, and the ways and means for raising the supplies granted in it, were as follow :

Chap. 1. *An act for granting an aid to her majesty, to be raised by a land-tax in Great-Britain, for the service of the year 1709.*

This land-tax was 4 s. in the pound, and the loan upon it was 1,880,000 l. at 5 l. per cent.

Chap. 3. *An act for charging and continuing the duties upon malt, &c. for the service of the year 1709.*

The loan upon this act was 650,000 l. at 6 l. per cent.

Chap. 7. *An act for enlarging the capital stock of the Bank of England, and for raising a farther supply to her majesty, for the service of the year 1709.*

By this act a new agreement was established with the Bank; which was conditionally made before, or soon after the meeting of the parliament; and, being laid before the parliament, by way of a proposal from the Bank, the same was approved of, first, by the committee of ways and means, and on the 10th of February by the house, whereupon an address was resolved on, that her majesty would issue a commission under the great seal, for taking subscriptions for enlarging the capital stock of the

Bank, to enable them to comply with the proposal they had made, and the House had accepted. But, that the reader may the more easily understand the terms of this proposal, it seems proper to give him a short state of the affairs of the Bank, as they then stood.

By the 5th of W. and M. chap. 20, the capital stock of the Bank consisted of 1,200,000 *l.* being the sum then lent by them to the government, for which they were to have an annuity of 100,000 *l.* till repaid, and till then they were to continue a corporation; but the corporation was to cease upon twelve months notice after the 1st of August 1705, and repayment of the said sum, and all arrears of the said annuity. By 8 and 9 W. III, chap. 20, the Bank was empowered to encrease their capital, in order to enable them to pay off tallies, or orders upon several deficient funds, and they were to have an annuity at the rate of 8 *l. per cent.* upon all such as they did pay off, in proportion to which their capital was to be increased, which was not to be redeemed till after the 1st of August, 1710, upon twelve months notice, when, upon repayment of all that was due to them, the corporation was to cease; and by this act it was provided, that during their continuance, no other Bank was to be erected, or permitted by act of parliament; but this was the only exclusive privilege as yet granted. Thus the affairs of the Bank stood until 5 Ann. chap. 13, when the Bank undertook to circulate 1,500,000 *l.* in Exchequer Bills, in consideration of which they were to have an annuity of 4 *l.* 10 *s. per cent.* till paid off; and to enable them to circulate those bills, they were empowered to make what call they pleased for money from their proprietors, and were to continue a corporation till those

## The History of Taxes, &amp;c.

bills should be paid off and cancelled; after which, that is to say, by an act of the very next session, the money paid in upon this call was converted into capital stock, so as that the whole addition made to the original capital, by the last mentioned act of King William, or by this act, should not exceed 1,001,171 *l.* 10 *s.* —But in this last act there was a proviso, that it should not restrain the corporation from calling in from their members, any further sum, or sums of money.

Thus we may see, that at the beginning of this session, the capital stock of the Bank amounted to 2,201,171 *l.* 10 *s.* for 1,200,000 *l.* of which they had from the government, an annuity of 100,000 *l.* and as to the residue, they had an interest at the rate of 8 *l.* *per cent. per annum*, for all the tallies, or orders which they had paid off, by virtue of the said act of 8 and 9 W. III, chap. 20, and which were still remaining in their hands unredeemed; and besides, they had an interest of 4 *l.* 10 *s.* *per cent. per annum*, for all the Exchequer bills issued by virtue of the said act of 5 Ann. chap. 13; none of which, as will presently appear, had yet been discharged, or cancelled; but, on the contrary, a great addition made to them, by the new bills issued quarterly, for paying the interest, or premium, as it became due.

This was the state of their affairs at the beginning of this session, and now they offered to pay off, and deliver up to be cancelled, all the Exchequer bills issued by virtue of the said act of 5 Ann. chap. 13, amounting with interest to 1,775,027 *l.* 17 *s.* 10 *d.*  $\frac{1}{2}$ . 2dly, To advance and lend to the government 400,000 *l.* without any interest after the 1st of August, 1711, but were to deduct at the rate of 6 *l.* *per cent.* interest from the day the money was advanced



until the said 1st of August, so that for this 400,000 *l.* they were to have interest for the first two years, but none afterwards. And 3dly, They offered to circulate new Exchequer bills to the amount of 2,500,000 *l.* In consideration of all this, they were to have liberty to double their capital by new subscriptions, at such rate as they thought fit. 2dly, They were to have annuity of 106,501 *l.* 13 *s.* 5 *d.* being at the rate of 6 *l.* *per cent. per annum*, for the 1,775,027 *l.* 17 *s.* 10 *d.*  $\frac{1}{2}$ , which they were to advance for cancelling the said old Exchequer bills; the 4 *l.* 10 *s.* *per cent. per annum*, formerly allowed them for circulating those bills being now to cease. 3dly, The new Exchequer bills were to carry an interest 2 *d.* *per cent. per diem*; and over and above, they were to have 3 *per cent. per annum*, from the time they should be issued till the day they should be discharged. 4thly, They were to continue a corporation, and enjoy their first fund of 100,000 *l.* *per annum*, until the 1st of August, 1732; but, upon twelve months notice after that day, and payment of all then due to them, their corporation and annuity were to cease. 5thly, No new Exchequer bills, were, without their consent, to be issued, until all now issued, should be discharged. And, 6thly, No company in partnership, exceeding the number of six persons, were, during their continuance, to be allowed to circulate bills, or notes payable on demand, or at any time less than six months.

These terms being accepted by the House, and her majesty's commission issued in pursuance of their address, subscription-books were opened for adding 2,201,171 *l.* 10 *s.* to their capital, at the rate of 115 *l.* for every 100 *l.* capital stock, which was near the price their stock then sold for, and the subscription was

instantly filled; so that from henceforth their capital amounted to 4,402,343 *l.* and from what is above we may see, that they had now a very large revenue coming into them weekly from the government, besides the profits they made by banking.

Now, as to the fund settled by this act, for raising this additional revenue to the Bank, for paying the interest to grow due upon these new Exchequer bills, and for discharging and cancelling them by degrees, the duty on houses, which had been continued for ever by the 5th of Ann. chap. 13, was appropriated to the payment of the said annuity of \* 106,501 *l.* 13 *s.* 5 *d.* and as a fund for the new Exchequer bills, the subsidies of tonnage and poundage, called the two-third subsidies, and the duties upon coffee, cocoa-nuts, chocolate, cocoa-paste, tea, nutmegs, cinnamon, cloves, mace, and pictures, mentioned in stat. 6 Ann. chap. 22, *viz.* those granted by 3 Ann. chap. 4, and the further rates imposed upon white callicoes, porcelane, called china wares, and drugs, which are hereby made perpetual, and the half subsidies granted by 5 Ann. chap. 27, and 6 Ann. chap. 19, and hereby made perpetual, *viz.* half the *old* subsidy; and all monies, which shall arise of the other half subsidies, continued by 6 Ann. chap. 11. over and above the annuities charged thereon, shall be a fund, as well for paying all such monies as shall be due for interest on the Exchequer bills, and for the premium of 3 *l.* *per cent. per annum*, and for raising the yearly sum of 200,000 *l.* for paying off the

\* An annuity of 71,001 *l.* 2 *s.* 3 *d.*  $\frac{3}{4}$ , was established in lieu hereof, by 11 Geo. I, chap. 9, sect. 1. And farther provision is made relating hereto, by 1 Geo. II, stat. 2, chap. 8.

said bills \*. But, as these duties were then under mortgage, and could not be applied to this use, till the sums formerly charged upon them were paid off, therefore the Treasury was by this act empowered to issue new Exchequer bills every quarter, for the payment of the interest and premium, to grow due quarterly, until the funds thus appropriated should be free and sufficient to answer the same; and these new bills thus to be issued quarterly, the Bank likewise undertook to circulate, at the same interest and premium with the principal bills. Thus for *four or five years*, we were to borrow money quarterly, to pay the interest growing due upon the principal sum now borrowed, and that interest to be quarterly converted into principal, bearing an interest at the rate of *6 l. per cent.* the interest of which interest was again, at the end of next quarter, to be converted into principal bearing interest; and so from quarter to quarter, until the appropriated fund should become sufficient to answer the same. A most frugal way of raising money for the public service, and worthy *the wisdom of the nation!* But any thing rather than put the people out of conceit with the war, by loading them with new taxes; and all the usurers, both public and private, were fond of this method of carrying it on.

*An act for continuing several impositions and duties, Chap. 3.  
to raise money by way of loan; and for exporting  
British copper and brass wire duty free; and for  
circulating a further sum in Exchequer bills, in  
case a new contract be made in that behalf, &c.*

\* A moiety of the inland duty on coffee, and all the duty on chocolate, is appropriated to this fund by 10 Geo. I, chap. 10,—for the further application of this fund, which is now part of the AGGREGATE FUND, see 1 Geo. I, chap. 12. 3 Geo. I, chap. 8.



## The History of Taxes, &amp;c.

By this act, the duties continued by 6 Ann. chap. 17, to August 1, 1714, were further continued to August 1, 1716; and, after payment of what had before been borrowed upon them, were made a fund for issuing new Exchequer bills to the amount of \* 612,739*l.* in case the Bank should agree to circulate the same upon the like terms as in the former act, in which case, the general fund, established by the former act, was likewise to be a collateral security for these new bills. And the duties thus continued by this act, were also to be a fund for borrowing 645,000*l.* at 6 *per cent.* together with such sums as should be necessary to borrow, for paying the interest to grow due quarterly, till these duties should become free, and sufficient to satisfy the same.

The said bills carry an interest of two pence *per cent. per diem*, and the Bank was allowed a premium of 3*l. per cent. per annum*, for circulating and exchanging for ready money the said bills, after they have had a currency in the revenue or taxes, and shall have been re-issued at the Exchequer.

Chap. 24. *An act for continuing the former acts for the encouragement of the coinage, &c.*

By this act the duties, continued by 4 Ann. chap. 22, were further continued, from March 1, 1708-9, for seven years, and to the end of next session; and the Treasury was empowered to issue the following sums out of the coinage duty, besides the 3500*l.* formerly allowed, *viz.* 6000*l.* to pay a reward of two-pence half-

\* But by indenture between the Earl of Godolphin, Lord High Treasurer, and the Bank of England, bearing date the 28th of September, 1709, the Bank agreed, in pursuance of a resolution of a general court, to circulate but to the amount of 400,000*l.*

penny per ounce for plate, or foreign coin, brought to the Mint to be coined; and the yearly sums of 12,000*l.* for the Mint in Scotland, and 400*l.* for prosecuting false coiners, &c. in Great-Britain.

The ways and means for raising the supplies<sup>8 Ann.</sup> granted in this session (which began November<sup>1709</sup> 15, 1709,) were as follow:

*An act for granting an aid to her majesty, to be raised by a land-tax, in Great-Britain, for the service of the year 1710.* Chap. 1.

This tax was 4*s.* in the pound, and the loan upon it was 1,880,000*l.*

*An act for charging and continuing the duties upon malt, &c. for the service of the year 1710.* Chap. 3.

The loan upon this act was 650,000*l.*

*An act for continuing part of the duties upon coals, culm, and cinders, and granting new duties upon houses, having 20 windows, or more, to raise the sum of 1,500,000*l.* by way of lottery.* Chap. 4.

By this act, the duties on coals, culm, and cinders (being three fifth parts only of the said duties continued by 4 Ann. chap. 6, until the 30th of September 1710,) are continued until September 30, 1742. These duties were made perpetual, by 5 Geo. I, chap. 19, sect. 1.

§ 4. New duties are granted on houses, from the 29th of September 1710, until September 30, 1742, viz. for every dwelling-house, inhabited within Great-Britain, having 20 windows or more, and under 30, the yearly sum of 10*s.* and for every such dwelling-house, having 30 windows or more, the yearly sum of 20*s.* which several and respective duties, as to such houses in England, Wales and Berwick, is over and

above the several duties amounting to 10*s.* *per annum*, chargeable upon houses there, by former acts made in England. These two duties were granted for raising an annual fund of 135,000*l.* and, if deficient in any one year, that deficiency to be made good out of the next aid to be granted by parliament; and upon this fund, the sum of 1,500,000*l.* was to be raised for carrying on the war, by a lottery, at 10*l.* a ticket, and the adventurers were to be intitled to annuities for 32 years, the blanks at 14*s.* *per annum*, and the benefit tickets to several greater annuities, from 5*l.* to 1000*l.* yearly.

The prizes (No. 3752, in the act 3750) to be paid half yearly, at Lady-day, and Michaelmas, amounted to 32,625*l.* yearly. The blanks (No. 140,248 in the act 146,250) at 14*s.* per blank, to be paid at Michaelmas yearly, amounted to 102,373*l.* 12*s.* *per annum*.

The contribution-money was to be paid into the Exchequer on or before the 1st of September 1710; and an interest of 8*l.* *per cent. per annum*, to be allowed the contributors from the time of actual payment, until the 29th of September 1710: and the receivers to be allowed by the Treasury, not exceeding one penny in the pound, for what paid by them of the said contribution-money into the Exchequer.—The books for receiving subscriptions to this lottery, were opened on the 20th of January, 1709, at Mercer's Chapel, and above 600,000*l.* were subscribed that day, and the remainder about the end of March following.

Chap. 7. *An act for granting to her majesty new duties of excise, and upon several imported commodities, and for establishing a yearly fund thereby, and by other ways and means, to raise 900,000*l.* by*



*sale of annuities, and (in default thereof) by another lottery, for the service of 1710.*

By this act, a new excise was laid upon beer, ale, and other liquors, and an additional duty over and above all former duties, upon spice, raisins, and snuff, for establishing an annual fund of 81,000*l.* on which was to be raised 900,000*l.* by the sale of annuities for 32 years at the rate of 9*l. per cent.* and if this whole sum should not be subscribed before the 1st of May, 1710, then the residue to be raised by such another annuity lottery as that just mentioned. Consequently this excise and duty was to continue from Lady-day 1710, for thirty-two years.

*An act for laying certain duties upon candles, and Chap. 9.  
certain rates upon monies to be given with clerks  
and apprentices, towards raising her majesty's  
supply, for the year 1710.*

By this act, a new duty, over and above all former duties, was laid upon all candles imported, and an excise upon all candles made in Great-Britain, by which a new and very numerous body of people were made subject to the laws of excise, and a most heavy burden was laid upon all our manufactures. This duty and excise commenced May 1, 1710, and were by this act to continue for five years; and, by the same act, a tax was laid upon all sums received with clerks or apprentices to commence at, and to continue for the same time. And upon all these together, her majesty was enabled to borrow 500,000*l.* at 6*l. per cent.* Thus we find, that in this session, our ministers and members found themselves under a necessity to impose some new taxes; but they took care that these new taxes were such as fell more heavy upon the poor or middling sort of people, than upon the rich.—Upon the question

in the committee, for laying a duty on candles, ayes 77, noes 50. And upon the question to agree with the committee in the said resolution, ayes 123, noes 82.—Upon the question in the committee for laying a duty upon houses throughout Great-Britain, ayes 132, noes 111. And, upon the question in the committee, that the additional duty on every house having 20 windows, be 10*s.* ayes 141, noes 92.

- Chap. 13. *An act for continuing several impositions, additional impositions, and duties upon goods imported, to raise money by way of loan, for the service of the year 1710; and for taking off the over-sea duty on coals exported in British bottoms, &c.*

By this act, the impost on wines and vinegar, the impost on tobacco, the impost 1690, the impost 1692; and the duties on whalefins, continued by 7 Ann. chap. 8. to the 31st of July 1716, were further continued, until the 1st of August 1720; and upon this remote fund, her majesty was enabled to borrow the sum of 1,296,552*l.* 9*s.* 11*d.*  $\frac{3}{4}$  at 6*l.* per cent. but, as this fund stood engaged for monies already borrowed upon it, to the said 1st of August 1716; therefore the duties on salt and rock-salt, (continued by 7 W. III, chap. 31, for ever) after satisfaction of the principal and interest charged on the fund mentioned in 1 Ann. sess. 1, chap. 13, until the said 1st of August 1716, were also appropriated to pay the interest upon this sum to grow due in the mean time, so far as the surplus would amount to; and, in case of no surplus, or not sufficient, the Treasury were empowered to borrow money quarterly at 6*l.* per cent. to make good the said interest; so that, if this salt duty produced no surplus, we were to pay a quarterly compound interest for

this present sum of 1,296,552 *l.* a most frugal and easy way of procuring ready money! which shews how greatly the nation stands obliged to those *honest gentlemen* who lent their money upon such terms.

The loans to pay the interest on the above loans, till the said fund should take place, were as follow, *viz.* for and until the 25th of March 1711, computed, according to 9 Ann. chap. 11, at 74,875 *l.* 19 *s.* 1 *d.*  $\frac{1}{4}$ , for and until the 25th of December 1711, computed at, (as per the said 9 Ann. chap. 21, on the sum of 1,371,428 *l.* 9 *s.* 1 *d.* that is, 1,296,552 *l.* 9 *s.* 11 *d.*  $\frac{3}{4}$ , and 74,875 *l.* 19 *s.* 1 *d.*  $\frac{1}{4}$ .) 61,714 *l.* 5 *s.* 7 *d.*

The ways and means for raising the supplies, Ann. granted in this session, (which began November 17<sup>10</sup>. the 25th, 1710,) were as follow:

*An act for granting an aid to her majesty by a land-Chap. 1.  
tax, for the service of 1711.*

This land-tax was 4 *s.* in the pound, and the loan upon it was 1,880,000 *l.* at 6 *l.* per cent.

*An act for charging and continuing the duties upon Chap. 3.  
malt, &c. for 1711.*

The loan upon this act was 650,000 *l.* at 6 *l.* per cent.

*An act for reviving, continuing, and appropriating Chap. 6.  
certain duties upon several commodities to be exported; and certain duties upon coals to be water-borne, and carried coastwise; and for granting further duties upon candles, for 32 years, to raise 1,500,000 *l.* by way of lottery, for the service of 1711, &c.*



## The History of Taxes. &amp;c.

By this act the subsidy outwards, on several goods exported, (which had continuance until the 1st of August 1710, by 1 Ann. sess. 2, chap. 13, and by 5 Ann. chap. 18,) was revived, and further continued, from the 8th of March 1710, until March 9, 1742, except such duties as were formerly granted to be paid upon the exportation of sea coals for parts beyond the seas, instead of which other duties are hereby imposed. The following duties on coals exported, were granted for the same time, *viz.* coals of Wales, or the West of England and Scotland, exported to Ireland, or the Isle of Man, the chalder containing 36 bushels, Winchester measure, \* twelve pence; the ton, containing twenty hundred weight, 8 *d.* coals of all sorts, exported to the British plantations, the chalder 2 *s.* the ton 1 *s.* 4 *d.* &c.—Question in the committee, that a duty be laid on all other coal, and collected at the pit, ayes 61, noes 157. The duty of 12 *d.* for every 112 *l.* upon leather exported, of all sorts, sheep-skins, and calve-skins, tanned, tawed, or dressed, first granted by 20 Char. II, chap. 5, and revived and continued by sundry acts, to the 25th of March 1710, &c. was revived and continued from the 8th of March 1710, until the 9th of March 1742. The duty of one *per cent.* outwards on goods exported in certain British ships to the Mediterranean, beyond Malaga (first granted by 14 Char. II, chap. 11, and continued by the several acts, which continued the old subsidy of tonnage and poundage,) was likewise continued until the time above-mentioned. The duty of 5 *s.* upon every woollen cloth exported, granted by 6 Ann. chap. 8,

\* Two shillings was the sum voted by the committee, but the same was lessened to twelve pence upon the report.

without limitation, was continued to the same time. All which duties were appropriated for establishing a fund of 135,000 *l. per annum*, on which was to be raised, for the public service by way of lottery, at 10 *l.* a ticket, the sum of 1,500,000 *l.* And, as in this lottery, the blanks were in 32 years to have their whole money repaid with 6 *l. per cent.* interest till repayment, therefore a further sum of 428,570 *l.* was charged upon this fund, to be divided as directed among the fortunate tickets, and to be paid to them in 32 years, with the like interest till paid, so that the public were thus for ready money to pay, besides interest, a premium of above 28 *l. 11 s. 5 d. per cent.*; and yet to get it even at this rate, we were obliged to make use of that bane of industry and frugality called a lottery.

*An act for enabling and obliging the Bank of Eng- Chap. 7.  
land, for the time therein-mentioned, to exchange  
all Exchequer bills for ready money upon de-  
mand, &c.*

By this act, the Bank were obliged to circulate all the Exchequer bills then out-standing, that is to say, to pay the principal and interest due upon them when demanded, and also all the Exchequer bills that were to be issued quarterly, for the payment of interest upon sums before borrowed on the security of anticipated funds; and that, whether these bills had before had a currency in the Exchequer or no; and for this service they were, by this act, to have 45,000 *l.* paid them annually, until so many of these bills should be discharged and cancelled, as should reduce them to 1,900,000 *l.* which annual premium of 45,000 *l.* they were to have, besides the 3 *l. per cent.* for circulating

them, and this premium was secured to be paid them out of any of the unappropriated funds of this session, until July 31, 1714, and from that day out of the duties arising by the acts, 7 Ann. chap. 7, and 8 Ann. chap. 1. before any money could be reserved for cancelling any of the Exchequer bills, as provided by the former of these acts. This act therefore put money into the pockets of those who had bought up Exchequer bills at a discount, and made an addition to the annual expence of the public, but provided nothing for the current service.

- Chap. 4. *An act for establishing a general post-office for all her majesty's dominions, and for settling a weekly sum out of the revenues thereof, for the service of the war, and other her majesty's occasions.*

By this act the Post-Office was put under a new regulation, and the postage of letters more heavily taxed; but a weekly sum of 700*l.* was reserved for the public use for 32 years, from Michaelmas 1711; and a third part of the produce of the said office over and above 111,461*l.* 17*s.* 10*d.* which was the produce of the same in the year, ending at Michaelmas 1710, and over and above the said 700*l.* a-week, was also reserved for the public use.

- Chap. 24. *An act for laying certain duties upon hides and skins, tanned, tawed, or dressed, and upon vellum and parchment for the term of 32 years, for prosecuting the war, and other her majesty's most necessary occasions.*

The duty upon leather, granted by 8 and 9 W. III, chap. 21, (see p. 72.) had been allowed to expire after the three years for which it was granted; as also the duty upon paper, vellum, and parchment, granted by 8 and 9



W. III, chap. 7, (see p. 65) after the two years for which it was granted; the first, because it was burthensome to the poor, and the second, because it was a discouragement to learning. But now our necessities were grown so great, that the first, with several improvements was revived, and also the second, so far as related to vellum and parchment; and both were now granted for 32 years, from June 24, 1711. But both were, in several respects, different from the former duties, and the home-duty, or rather excise, was by this act put under the management of commissioners, and officers, to be appointed for the purpose, who, by the act, were to have the same powers as the commissioners of excise. This act therefore not only increased our taxes, but the number of placemen, and the number of persons subject to the laws of excise.

*An act for laying a duty upon hops.*

Chap. 12.

By this act a new duty of 3 *d.* per pound was laid on all hops imported, and an excise of 1 *d.* per pound on all hops growing in Great-Britain, to continue for four years after June 1, 1711; and upon this duty and excise her majesty was empowered to borrow 180,000 *l.* at 6 *l.* per cent. Thus, at last, many of our country farmers, and all dealers in hops, were brought under our laws of excise; but, as to the management, the duty was intrusted to the commissioners of the customs, and the excise to those of excise.

*An act for taking, examining, and stating the public accounts of the kingdom.*

Chap. 13.

Whereas many great aids and provisions have been given, raised, and assigned for the neces-

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sary defence of your majesty and these kingdoms, in this great and important war, and for the support of the government; to the end therefore, that both your majesty, *and this whole kingdom* may be satisfied, and truly informed, that the same have been applied to the uses and purposes for which they were granted; may it please, &c.

Chap. 21. *An act for making good deficiencies, and satisfying the public debts; and for erecting a corporation to carry on a trade to the South Seas, and for the encouragement of the fishery, &c.*  
 Origin of the South-Sea company.

The preamble to this act recites, that notwithstanding the many and great supplies granted to her majesty for carrying on the present war, the following debts and deficiencies are computed to remain still due and unprovided for, that is to say, the sum of 5,130,539*l.* 5*s.* 5*d.* for the debt of the navy, to the 20th of September 1710, (exclusive of the debt for the register of the seamen;) the sum of 154,324*l.* 15*s.* 8*d.*  $\frac{1}{4}$  for the office of ordnance, to the 29th of September 1710; the sum of 425,721*l.* 5*s.* 4*d.*  $\frac{1}{4}$ , for transport service, to the 29th of September 1710; the sum of 1,018,656*l.* 17*s.* 9*d.*  $\frac{1}{4}$ , for the principal and interest-money, to the 29th of September 1710, on army and transport debentures; the sum of 12,025*l.* 1*s.* for the principal money and interest, to the 29th of September 1710, of deficient tallies, and orders for money lent on 8 W. III, chap. 3, and 1 Ann. sess. 2, chap. 4, the sum of 378,859*l.* 5*s.* 8*d.*  $\frac{1}{4}$ , computed for debts incurred between the 29th of September, and the 25th of December 1710, in the Navy, Victualling, and Transport offices, and for interest in that time; the sum of 9375*l.* to satisfy the money due upon account of subsidies to the Elector of Hano-

ver and Duke of Zell: all which said several sums do amount in the whole to the sum of 7,128,571 *l.* 10 *s.* 11 *d.* and the interest of such part of the said several debts as do carry interest from Christmas 1710 to Christmas 1711, are computed to amount to the sum of 85,000 *l.* which, added to the principal, makes the total of the said debts amount to 7,213,571 *l.* 10 *s.* 11 *d.* and that there was due for money lent pursuant to an act 8 Ann. chap. 12, the sum of 1,296,552 *l.* 6 *s.* 11 *d.*  $\frac{3}{4}$ , and for interest due on the same on the 25th of March 1711, 74,875 *l.* 19 *s.* 1 *d.*  $\frac{1}{4}$ , which will make the deficiencies, and the principal and interest upon the said act, 8 Ann. chap. 13, amount together to 8,585,000 *l.* the interest of which sum, from the 25th of March, 1711, to the 25th of December 1711, doth amount unto 386,325 *l.* which, being added to the said sum, makes the sum total to the 25th of December, 1711, amount to 8,971,325 *l.* To make a provision for the said debts, deficiencies, and sums of money, and for the raising the further sum of 500,000 *l.* for the service of the year, which makes the total amount to 9,471,325 *l.* and for paying an interest, or annuity of 6 *per cent.* until the principal be paid, as herein is mentioned, which doth amount unto the annual sum of 568,279 *l.* 10 *s.* all the duties upon wines, vinegar, and tobacco, and upon India goods and wrought silks, and upon whale-fins, and upon any other goods, which, by the said act, 8 Ann. chap. 13, were made payable to her majesty, shall be further continued for ever; and the acts of parliament (which by the said act were continued) as concerning the said duties, shall be in force for ever.

§ 7. The duties upon candles, which by 8 Ann. chap. 9, were granted to her majesty,



shall be continued for ever; and also the several rates upon monies given with clerks, apprentices, and servants, which were granted by the last mentioned act, shall be continued for ever.

§ 8. After all the principal and interest, which, by the last mentioned act, are charged on the duties on candles, and rates on money given with clerks, apprentices, and servants shall be paid off; all the monies which shall arise by the said impositions on candles, and monies given with clerks, &c. shall be paid into the receipt of the Exchequer, for the purposes in this act.

§ 20. Every year for ever, reckoning the year to begin from the 25th of December, the annual sum of 568,279*l.* 10*s.* of the monies to arise by the said duties, shall be the yearly fund for answering the annuities in this act expressed.

§ 22. In case the said duties shall be so deficient, as that within any one year, the said payment shall not be sufficient to satisfy the said yearly sum of 568,279*l.* 10*s.* such deficiency shall be made good out of the next aids to be granted by parliament.

§ 23. In case there shall be any surplus of the duties at the end of any year, such surplus shall be applied towards discharging the principal of the capital stock of the intended company; and the yearly sum of 568,279*l.* 10*s.* shall be abated in proportion.

§ 24. Upon one year's notice, upon repayment by parliament, of the principal sum, of which the capital stock of the intended company shall consist, and of all arrears of the said annuities, the duties hereby appropriated, may be disposed of by parliament, and the said yearly fund charged thereupon, shall cease.

§ 25. It shall be lawful for her majesty, by letters-patent, to incorporate all persons intituled to any of the public debts, deficiencies, or sums of money, provided for by this act, with power to choose their governor, directors, and other officers; and the persons so incorporated, shall be capable in law to purchase and retain, to them and their successors, lands and hereditaments, not exceeding the yearly value of 1000 *l*.

§ 34. If it appear, that the joint stock of the company shall amount to more than 9,471,325 *l*. so that the annuity for the same, shall amount to more than 568,279 *l*. 10*s*. then there shall be added to the said annual sum, so much more as shall make the same amount to 6 *per cent.* *per annum*, upon the whole capital stock, and such additional annuity shall be chargeable upon the said funds.

§ 35. Over and above the said annual sum, there shall be paid to the said company, the further annual sum of 8000 *l*. for charges of management out of the same funds.

Thus a very large debt was paid, and some of the current supplies provided for, without raising any money; but even this project, ingenious as it was, cost the public a good deal more than the interest to be paid yearly; for, as many of the tallies and orders, especially those issued by virtue of the said 8 Ann. chap. 13, were in the hands of the treasurers, or paymasters of some of the public offices; and, as they were empowered to subscribe them into the stock of the said company, which stock, or a great part of it, was afterwards sold out at a great discount, that whole discount was a loss to, and charge upon the public, as it stood engaged to pay off the capital at par, with an interest of 6 *l. per cent.* till paid; and, though

it was called a paying off of the public creditors, yet it was so only to those who could wait for their money till the stock rose to par; for, as to our seamen, and other poor who had laboured hard, and perhaps ventured their lives in the service of their country, it was only giving them one unmerchantable commodity for another, by which means they were obliged to sell at 30 or 40 *per cent.* discount, which will always be the case, when our annual expence is made to exceed our annual revenue. This practice always has, and always will, grind the face of the poor, to fill the pockets of the rich.

Chap. 22. *An act for granting to her majesty several duties upon coals for building fifty new churches in and about the cities of London and Westminster, and suburbs thereof, and other purposes therein mentioned.*

By this act a new duty, over and above all other duties, was laid upon coals, brought into the river Thames, and appropriated to the building 50 new churches, in and about London and Westminster. This duty, was 2 s. per chalders or ton, from May 14, to September 29, 1716, and 3 s. per chalders or ton, from September 28, 1716, to September 29, 1724; on which fund the crown was enabled to borrow money, without limitation, at 6 *per cent.* and to pay the interest out of the money borrowed, till the commencement of this fund; so that we could not now even build churches without borrowing money for paying interest upon money borrowed. The supply voted for this purpose was 350,000 l.

Chap. 23. *An act for licensing and regulating Hackney coaches and chairs; and for charging certain new duties on stamp vellum, parchment, and paper, and on*



*cards and dice, and on the exportation of rock-salt for Ireland; and for securing thereby, and by a weekly payment out of the Post-Office, and by several duties on hides and skins, a yearly fund of 186,670*l.* for 32 years, to be applied to the satisfaction of such orders as are therein mentioned, to the contributors of any sum not exceeding two millions, to be raised for carrying on the war, and other her majesty's occasions.*

By this act the crown was impowered to appoint commissioners, who after Midsummer, 1715, were to regulate and licence, for 32 \* years, 800 hackney coaches, and 200 hackney chairs, within the bills of mortality, the former to pay monthly a tax of 5*s.* a week, and the latter quarterly 10*s.* a year each. By this act likewise a stamp duty was laid upon debentures for drawbacks, bills of lading, wine and alehouse licences, almanacks, cards, and dice, for 32 years, after Aug. 1, 1711; and a duty of 9*s.* per ton, on all rock-salt exported to Ireland, for 32 years †, after the 11th of June 1711. All which taxes, together with the weekly sum from the Post office, mentioned in chap. 10, of this session, and the duties imposed by chap. 11, of this session, were by this act appropriated for establishing a fund of 186,670*l. per annum*, the deficiency, if any, to be made good out of the next aids granted by parliament: on which fund was to be raised by way of lottery, at 100*l.* a ticket, the sum of 2,000,000*l.* for the public service; and out of the same fund was to be paid an additional sum of 602,200*l.* to be divided among the fortunate or benefit tickets, and to make a profit of

\* Made perpetual by 3 Geo. I, chap. 7, sect. 1.

† Made perpetual by 3 Geo. I, chap. 7, sect. 1.

10 l. or more even upon every blank ; so that this lottery might very properly be said to be all prizes and no blanks ; and upon this entire sum of 2,602,200 l. the adventurers were to have an interest of 6 l. per cent. paid quarterly, until the principal should be paid off. Thus in the same session we were again reduced to the necessity of a lottery, and besides interest, to pay a premium of above 30 l. per cent. for ready money.

10 Ann. The ways and means for raising the supplies  
1711. granted in this session, (which began the 7th of December 1711,) were as follow :

Chap. 1. *An act for granting an aid to her majesty, to be raised by a land tax, in Great-Britain, for the service of the year 1712.*

This land-tax was 4 s. in the pound, and the loan upon it was 1,880,000 l. at 6 per cent.

Chap. 3. *An act for charging and continuing the duties upon malt, mum, cyder, and perry, for the service of the year 1712 : and for applying part of the coinage-duties to the deficiency of the value of plate coined ; and to pay for the recoinage the old money in Scotland.*

The loan upon this act was 650,000 l. at 6 l. per cent. And there are two clauses in it, one for applying 1915 l. 11 s. 6 d. part of the coinage-duty, to make good the loss upon the coinage of plate brought into the Mint to be coined ; and the other for applying 2700 l. 5 s. 3 d.  $\frac{1}{2}$ , part of the same duty, to make good the loss upon the recoinage of the old money, current in Scotland before the union.

*An act for laying several duties upon all soap and* Chap. 19.

*paper made in Great-Britain, or imported into the same; and upon chequer'd and striped linens imported; and upon certain silks, calicoes, linens, and stuffs, printed, painted, or stained; and upon several kinds of stamp vellum, parchment, and paper; and upon certain printed papers, pamphlets and advertisements, for raising the sum of 1,800,000 l. by way of a lottery towards her majesty's supply; and for licensing an additional number of hackney chairs, and for charging certain stocks of cards and dice, &c.*

By this act a duty of 2 d. per pound was imposed upon all soap imported into Great-Britain; and 1 d. per pound upon all soap made within the same, from June 10, 1712, until June 11, 1744.—Question to agree with the committee, that a duty be laid on all soap imported into, or made in Great-Britain; ayes 81, noes 52.—A petition being offered from Woolborough in Devonshire, relating to this duty; and several members acquainting the house, that they had petitions of the like nature; question, that it ought be brought up; negative, Question, that the petition of the soap-makers of London be brought up; negative.

By this act new duties were likewise imposed on paper, pasteboards, milboards, and scaleboards, imported into Great-Britain, or made within the same, granted from June 24, 1712, until June 25, 1744, a new duty on paper printed, painted, or stained, in Great Britain; to serve for hangings and other uses, for the same time; a duty of 30 per cent. ad valorem, upon all books, prints and maps, imported, bound or unbound, into Great-Britain, was granted for the same time, &c. &c. And by this act all our soap-boilers, paper-makers, and



callicoe printers, were subjected to the laws of Excise, and the crown was empowered to appoint no less than three new sets of commissioners, one for the excise on home-made soap, one for that on home made paper, and one for that on home-made callicoes, with such subordinate officers as they might think necessary for each broad and each collection. All these duties, except a small duty upon cards and dice, made before June 12, 1711, and the duty upon 100 additional hackney chairs, were granted for establishing a fund of 168,003 *l. per annum*, for paying off in 32 years, the principal sum of 2,341,740 *l.* with interest at 6 *l. per cent.* and if ever any deficiency, the same to be made good out of the first aid, afterwards granted by parliament. And upon this fund was to be raised, by way of lottery, at 10 *l.* a ticket, no more than 1,800,000 *l.* for the public service, so that we were to pay 541,740 *l.* which is above 30 *l. per cent.* for this sum in ready money, besides interest upon the premium, as well as on the principal sum borrowed.

Chap. 26. *An act for laying additional duties on hides and skins, vellum and parchment; and new duties on starch, coffee, tea, drugs, gilt and silver wire, and policies of insurance, to secure a yearly fund for satisfaction of orders to the contributors of a further sum of 1,800,000 l. &c.*

By this act new and additional duties were laid upon the goods mentioned in the title; and a new body of people, namely, our starch-makers, for sale, or not for sale, and wire-drawers, were subjected to the laws of excise, and to two new sets of commissioners and officers to be appointed by the crown, one for levying this excise upon starch, and the other for that on wire. All these duties were granted for

32 years, from August 1, or June 16, or July 1, 1712, in order to establish a fund of 168,003*l.* *per annum*, for paying off in 32 years the principal sum of 2,341,990*l.* with interest at 6*l. per cent.* And here too it was provided, that if there should ever be any deficiency, it should be made good out of the first aid, to be afterwards granted by parliament; notwithstanding which security, no more than 1,800,000*l.* was upon this fund to be raised for the public service, by a lottery at a 100*l.* a ticket, consequently for this sum in ready money, we were to pay a premium of 541,990*l.* which is above 30 *per cent.* with interest upon premium and principal, until the whole should be repaid.

As a clause of appropriation was now become usual at the end of every session, a long clause was inserted in this last act, by which the supplies granted in this session were very particularly appropriated; but after that were two clauses, one in favour of the South-Sea company, and another in favour of the annuitants, who had purchased upon the act of 6 Ann. chap. 5, by which it was provided, that no appropriation should hinder the payment of the annuity due to the said company, or making good the deficiencies of the quarterly payments to the said annuitants, incurred before the 25th of December 1712.

It is remarkable, that the commissioners for taking, examining, and stating the public accounts, having reported several practices relating to the affairs of the army, and laid several dispositions before the House for proving those practices, *Robert Walpole*, Esq. (since Earl of Orford) was expell'd the House, and committed to the Tower. for receiving 500 guineas, and a note for 500*l.* more, on account of two contracts for forage for the troops quartered in Scotland, made by him when secretary at war;

and *Adam Cardonnel*, Esq. secretary to the Duke of Marlborough, was expelled the House, for taking a gratuity of 500 gold ducats annually, from the contractors for bread and bread waggons for the army on the Low Countries; and January 24, it was resolved, 1st, That the taking of several sums of money annually, by the Duke of Marlborough, from the contractors for furnishing the bread and bread-waggons for the army in the Low Countries, was unwarrantable and illegal. And 2d, That *the two and an half per cent.* deducted from the foreign troops in her majesty's pay, is public money, and ought to be accounted for. These, and such like proceedings, seemed to indicate a resolution to establish a new fund, by obliging numbers of people to refund; but they were carried no further; so that if there was any spoil, the spoilers have ever since continued in the quiet enjoyment of it, and the nation to this day without any redress; no parliament having since spirit enough to tell the king, as Richard the Second's did, "That he would find, in the confiscation of the mismanagers estates, wherewithal to answer the occasions of the state."

12 Ann. The ways and means for raising the supplies  
sess. 1. granted in this session, (which began the 9th of  
1713. April 1713,) were as follow:

Chap. 1. *An act for an aid by a land-tax for the year 1713.*

This was 2 s. in the pound, and the sum borrowed upon it was 940,000 l. at 5 per cent.

Chap. 2. *An act for granting the duties upon malt, &c. for 1713.*

The loan upon this act was 700,000 l.



*An act to raise 1,200,000 l. for public uses, by Chap. 11. circulating a further sum in Exchequer bills; and for enabling her majesty to raise 500,000 l. on the revenues appointed for the uses of her civil government, to be applied for or towards payment of such debts and arrears owing to her servants, tradesmen, and others, as are therein mentioned.*

By this act the Treasury was impowered to issue new Exchequer bills to the amount of 1,200,000 l. which bills were to carry an interest of 2 per cent. per diem to the bearer, and the Bank undertook and were obliged to circulate them, for which they were to have 3 l. per cent. per annum, payable weekly, and a further yearly sum of 8000 l. payable quarterly; which quarterly payments, together with 45,000 l. agreed to be paid them by 9 Ann. chap. 7, were to be continued without diminution, until no more than 1,900,000 l. of all these new and old bills, should be standing out, and uncanceled: With regard to the payment of this new debt, it was charged upon the general fund established by 7 Ann. chap. 7, and out of the same general fund, a yearly sinking fund of 270,999 l. 7 s. including the 200,000 l. established and appropriated to pay off and cancel the Exchequer bills charged upon it; with a proviso, that if this general fund should, in any one year be deficient for answering all these purposes, that deficiency should be made good out of the next aids granted by parliament. But, as most of the branches of this general fund were not yet free from the mortgage made of them before the said 7 Ann. chap. 7, therefore the same power was now again given to the Treasury, as was given by that act, namely, to compute quarterly what was grown due for interest and premium, for satisfaction of the same, until the

said general fund should become free, and applicable to the uses by this and the said act of 7 Ann. chap. 7, intended and directed. Thus, for gaining a little popularity to our ministers, and a little ease to our land-holders, we were to pay a quarterly compound interest of above 6 *l. per cent.* for the money we were thereby obliged to borrow, which sort of interest always equals the principal in about ten years.

By sect. 27, of this act, her majesty was empowered to appoint, by letters-patent, the annual sum of 35,000 *l.* to be issued weekly, or quarterly out of the civil-list revenue for 32 years, from Michaelmas 1713, to be paid as she should direct, to such persons as should advance the sum of 500,000 *l.* for paying off the debts of the civil list; which annual sum was, during her life, to be issued out of the whole of the civil-list revenue established by 1 Ann. stat. 1, chap. 7, and, after her demise, it was to be issued out of the hereditary part of that revenue. And, to the disappointment of usurers, it was provided by sect. 34, of this act, that if any of the original creditors of the civil-list had sold and assigned the debt, or arrear due to them, they might, at any time, within six months after the end of that session, redeem the same, upon paying back the principal sum really advanced for such sale, with interest at 6 *per cent.* from the time it was advanced.

Upon report from the commissioners for stating the public accounts, it appeared to the House, that *William Churchill*, Esq; a member of the House, had, while he was a commissioner for sick and wounded seamen, reserved to himself half the profits to arise on some of the contracts made by that board; on which the following resolution was agreed to *nem. con. viz.*

That, for any commissioner, or other person, entrusted by her majesty in making contracts for public services, to be a partner in such contract, or to reserve a share for any other person, is an high breach of trust, and a notorious corruption. This was on May 7, and May 16, upon a report from the same commissioners, it appeared to the House, that *Thomas Earl of Wharton*, had received 1000*l.* for procuring a place for a gentleman, both therein named, on which it was resolved, that the giving or taking money for procuring offices relating to the management of the public revenue, is a scandalous corruption, and highly detrimental to the public. But, as both those crimes were committed before the act of indemnity, 1708-9, and not excepted, as few such crimes ever are in any such act, the House could proceed no farther against the criminals.

The ways and means for raising the supplies <sup>12 Ann.</sup> granted this session, (which began the 16th of <sup>sess. 2.</sup> February 1713-14,) were as follow: 1713.

*An act for an aid to be raised by a land-tax, in* Chap. 1.  
*Great-Britain for the year 1714.*

This was 2*s.* in the pound, and the loan thereon was 940,000*l.* at 5*per cent. per annum.*

*An act for charging and continuing the duties upon* Chap. 13.  
*malt, &c.*

The loan upon this act was 700,000*l.*

*An act for laying additional duties on soap, and* Chap. 9.  
*paper, and upon certain linens, silks, callicoes,*  
*and stuffs, and upon starch, and exported coals*  
*and upon stampd vellum, parchment, and paper,*  
*for raising 1,400,000*l.* by way of lottery, for*



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*her majesty's supply; and for allowances on exporting made wares of leather, sheepskins, and lambskins, &c.*

By this act the several following new duties, over and above all former duties, were imposed for 32 years, from the 2d of August 1714, *viz.* on all soap imported, 1 *d.* per pound; and on home-made soap an halfpenny. On paper, pasteboards, mill'd boards, and scale-boards, imported, several different duties upon different sorts particularly named, and upon all other 10 *l.* *per cent. ad valorem.* Upon all home-made paper, &c. Several different duties upon the different sorts named, and upon all other sorts, 6 *l.* *per cent. ad valorem.* Upon chequer'd, striped, and printed linens, imported, except as therein excepted, and that may be worn here, 15 *l.* *per cent. ad valorem:* upon all silks printed at home, 6 *d.* per yard, reckoning half-yard wide; upon silk handkerchiefs so printed, 1 *d.* per yard square; upon all callicoes, yard wide, so printed, 3 *d.* per yard; and upon all linen and stuffs, except woollen, yard wide, so printed, three half-pence per yard: upon all starch imported, 2 *d.* per pound; and on home-made 1 *d.* per pound: upon all coals exported in foreign bottoms, 5 *s.* per chalder; and in British bottoms, 3 *s.* except to Ireland or the Isle of Man: and new stamp duties of different sizes upon several sorts of writings, and upon all deeds, not otherwise charged, 6 *d.* a sheet, or piece of paper; but this new duty did not extend to law proceedings.

All these duties were appropriated (with a clause as usual for making good the deficiency) towards establishing a yearly fund of 105,000 *l.* for paying off and discharging the principal sum of 1,876,400 *l.* with interest at 4 *l.* *per cent.* on which was to be raised by a lottery at

10 *l.* a ticket, only the sum of 1,400,000 *l.* for the public service; the additional sum of 476,400 *l.* being to be paid by way of premium, and was distributed among the prizes, or furniture tickets; for the blanks were to have their whole money repaid with interest at 4 *l. per cent* so that this lottery too might properly enough be said to be all prizes and no blanks, and the public was thus to pay a premium of above 34 *l. per cent*; for the money borrowed, with an interest at the rate of above 5 *l. 7 s. per cent.* for 4 *per cent.* upon 1,876,400 *l.* is above 5 *l. 7 s. per cent.* on 1,400,000 *l.* But, as the legal interest of money was, by an act of this session, reduced to 5 *l. per cent.* it was necessary, it seems, to make the ignorant believe, that the public could borrow for *four*.

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# T A X E S

SUBSISTING AT THE END OF  
 QUEEN ANNE'S REIGN.

**T**HESE may be properly divided into *customs*, *excises*, and *inland duties*. *Customs* we call those duties, that are paid by the importer, and are under the management of the commissioners of the *customs*; *excises* are those duties paid by the manufacturers, or retailers, and are under the management of the commissioners, and governed by the laws of excise, or under particular commissioners, armed with the powers of excise. And *inland duties* we call those which are paid by the retailers, but are under the management of particular boards of commissioners, with officers appointed for collecting them.

The *customs* consist of the following branches.

I. That properly called *customs*, which consist of five several parts, *viz.*

1. The *old subsidy*, or *subsidy inwards*, first granted by stat. 12 Char. II, chap. 4, and continued as to one half thereof, to August 1,



1808, by 6 Ann. chap. 11, and, as to the other half for ever, by 7 Ann. chap. 7. This is a tax of 6 *l.* per ton upon some wines, and 4 *l.* 10 *s.* upon others; and on perry, rape, cyder, and vinegar, imported into the port of London, by British subjects in British ships, navigated according to law; and upon all other goods so imported, it is a tax of 5 *l.* *per cent. ad valorem*; as to which it is observable, that when goods are to pay any tax according to the value, that value is to be ascertained by the two books of rates, or, if not the rated, by the oath of the importer, or by the price at a public sale; and when goods are valued by the oath of the importer, the officer may take the goods, paying the importer the price he puts upon them, with 10 *l.* *per cent.* profit, and the produce at a public sale, after all disbursements for duties, &c. is to be paid to the crown, for the use of the *sinking fund*.

2. The *petty custom*, or *alien's duty*, payable by alien or denizen importers, granted and continued by the same acts, and is a fourth more than the former.

3. The *additional duty*, granted and continued by the same acts, being an additional duty of 3 *l.* per ton on some wines, and 4 *l.* on all others; and a moiety of the neat old subsidy, by way of additional duty upon all wrought silks, except East-Indian; and upon all linens, except Irish and callicoes; and 1 *d.* per pound on tobacco of the British plantations.

4. The *one per cent. inwards*, granted by the act 14 Char. II, chap. 11, and continued by the said two acts of Queen Anne, being a tax of 1 *l.* *per cent. ad valorem*, upon all goods imported from any place in the Mediterranean beyond Malaga, in any British ship that hath not two decks, and carries less than 16 guns

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mounted, with two men for each gun, and ammunition proportionable. The design of this tax is to oblige our merchants to make use of defensible ships, in order to prevent our sea-men being made slaves by the Barbary pirates; but ships exporting British fish are excepted.

5. The *composition on petty seizures*; which is an indulgence allowed by custom to our Custom-house officers; for one moiety of all goods seized and condemn'd belongs to the crown, and must be paid, or secured before the officer can have the goods to sell; but, when the duty of the goods seized, does not exceed 40s. the officer is allowed to compound with the collector.

II. The *subsidy outwards*, first granted by the said act, 12 Char. II, chap. 4, and continued to March 8, 1742, by 9 Ann. chap. 6, being a tax of 5*l. per cent.* upon all goods exported, with several exceptions, and now most goods are exempted, except dying goods, and several others necessary in our manufactures, and except leather, white woollen cloths and coals, which pay particular duties after mentioned.

III. The *one per cent. outwards*, being the same, and first granted by the same act, with the *one per cent. outwards*; and continued by 9 Ann. chap. 6, to March 8, 1742.

IV. The duty on tanned leather exported, being a duty of 1*s.* per hundred weight, first granted by 20 Char. II, chap. 5, and by 9 Ann. chap. 6, continued for 32 years, from March 8, 1710.

V. The *impost on wines and vinegar*, first granted by 1 James II, chap. 3, and by 9 Ann.

chap. 21, continued *for ever*; being an additional tax of 8 *l.* per ton on all vinegar and French wines, and 12 *l.* a ton on all other wines.

VI. The *impost on tobacco*, first granted by 1 James II, chap. 4, and by the last mentioned act of Queen Anne, continued for ever, being an additional tax of 3 *d.* per pound on tobacco of the British plantations, and 6 *d.* on all foreign tobacco.

VII. The *coinage-duty*, first granted by 18 Char. II, chap. 5, and by 7 Ann. chap. 24, continued to the end of the first session of parliament, after March 1, 1715-16, being an additional tax of 10 *s.* per ton on all wines, vinegar, cyder, beer, brandy, and strong waters, imported.

VIII. The *coal-duty*, first granted by 1 James II, chap. 15, and by 8 and 9 W. III, chap. 15, continued to September 29, 1716. It was at first 1 *s.* 6 *d.* per chalders on coals imported, or brought coast-ways into the port of London; but, by the act which continued it, was reduced to 1 *s.* and it was first appropriated to the building St. Paul's, London; and, by the said 2d act, to the finishing that church, and repairing St. Peter's, Westminster.

IX. The *impost 1690*, first granted by 2 W. and M. sess. 2, chap. 4, and made perpetual by 9 Ann. chap. 21. It is an additional tax of 55 different kinds, upon as many different sorts of goods imported, many of which are necessary in our manufactures; such as pot-ashes, brimstone, candles, cordage, drugs even for dyers use, unwrought iron, oil, hemp-seed,



raw silk, starch, steel, beaver wool, wood, &c. and the tax is generally at least 5 *per cent. ad valorem*.

X. The *impost* 1692-3, first granted by 4 and 5 W. and M. chap. 5, and by 9 Ann. chap. 21, made perpetual. It is likewise an additional duty of 72 different kinds, upon as many different sorts of goods particularly named; and upon all other sorts of goods not particularly rated in the first book of Rates, except mum, and except goods particularly charged with this or the said *impost* 1690; it is a general additional tax of 5 *l. per cent. ad valorem*. By this tax also many sorts of goods that are necessary in our manufactures, are particularly charged; such as rough amber, wood ashes, lamp-black, dying woods, except those particularly excepted, elephants teeth, rough flax, furs, goats hair, rough hemp, hides, indle, indico, iron, leather, rosin, salt not used in curing fish, tar, tow, &c. and all French goods in general, except wines, (hereby particularly charged with 8 *l. per ton*) brandies, vinegar, and salt, are charged with a duty of 25 *l. per cent. ad valorem*.

XI. The *salt duty*, first granted by 5 and 6 W. and M. chap. 7, and by 7 and 8 W. III, made perpetual. It is an additional tax of 3 *d.* a gallon upon all salt imported; and was put under the management of the commissioners of excise; but, as it is paid upon importation, and collected by the officers of the customs, it is here stated as a branch of our customs.

XII. The *new duty on spices and pictures*, first granted by 6 and 7 W. III, chap. 7, and by 7 Ann. chap. 7, made perpetual. It is an additional duty of 5 *l. per cent. ad valorem*, upon

pictures, cinnamon, cloves, mace, nutmegs; and upon tea 1 s. coffee 6 d. cocoa 6 d. and chocolate 1 s. per pound.

XIII. The *second 25 per cent. on French goods*, first granted by 7 and 8 W. III, chap. 20, from February 28, 1696, to February 28, 1716-17; being an additional tax of 25 l. per ton on French wines; 30 l. on single, and 60 l. on double French brandies, 15 l. on French vinegar, and 25 l. *per cent. ad valorem* on all other French goods; so that by this and the said 9th branch, all French goods were subjected to a duty of 50 l. *per cent.* over and above all other duties.

XIV. The *new duty on coals, culm, and cinders*. This and the next branch were at first both granted together; but, as they were afterwards divided and appropriated to different purposes, it seems necessary to state them separately. Both these branches were first granted by 9 and 10 W. III, chap. 13, and extended to cinders by 10 and 11 W. III, chap. 21, being an additional duty of 7 s. 6 d. per chalder, and 5 s. per ton on coals imported, and 5 s. per chalder, and 3 s. 4 d. per ton, on coals carried coastways from one port of England to another, 1 s. per chalder on culm, and 5 s. per chalder on cinders. This duty having been continued to September 30, 1710, three-fifths of it was from thence continued to September 30, 1742, by 8 Ann. chap. 4.

XV. The *additional duty on coals, culm, and cinders*, first granted as mentioned in the foregoing branch; and, as to the other two fifths, continued to March 8, 1742-3, by 9 Ann. chap. 6.

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XVI. The *new or farther subsidy*, first granted by 8 and 9 W. III, chap. 23, and by 1 Ann. chap. 7, continued to the queen during her life; being an additional tax upon wines, and all goods imported equal to the old subsidy, with very few exceptions.

XVII. The *new duty on whale fins*, first granted by 9 and 10 W. III, chap. 45, and by 9 Ann. chap. 21, continued for ever, being an additional tax of 3 *d.* per pound weight on those imported by the Greenland company, and 6 *d.* per pound on those imported by others.

XVIII. The *further duty on salt*, first granted by 9 and 10 W. III, chap. 44, for ever, being an additional duty of 7 *d.* per gallon on all salt imported. This duty was likewise to be under the management of the commissioners of excise; but it is here stated as a branch of our customs for the reason assigned, with respect to the former duty on salt; see branch XI.

XIX. The *fifteen per cent. on muslins*, first granted by 11 and 12 W. III, chap. 3, and by 7 Ann. chap. 7, continued for ever, being an additional tax of 15 *l. per cent. ad valorem*, on muslins; under which general name are comprehended 25 different sorts of goods imported from the East-Indies. This tax was at first laid upon almost all other sorts of Indian manufactures; but they were soon after prohibited to be worn in Great-Britain, and freed from this tax.

XX. The excise on foreign liquors imported; as to which we need add nothing to what we have said in the former part of this history, page 92.



XXI. The duties called *prisage* and *butlerage*; the former of which was payable by all natives, importers of wines, except the merchants of London, Southampton, Chester, and the Cinque Ports, being *one* ton, if *ten* tons or more, and under 20, be imported, and *two* tons if 20 tons or more be imported by one ship; and the latter is payable by all foreigners, importers of wine, in lieu of *prisage*, being 2 s. per ton on the quantity imported; which duties belong by custom hereditarily to the crown. See p. 7.

XXII. A *new additional duty upon coals* imported into the port of London, first granted by 1 Ann. sess. 2, chap. 12, from May 15, 1708, to May 15, 1716, being an additional tax of 2 s. per chalder, or ton, and appropriated to the same purpose as the eighth branch of the customs before mentioned. This tax, together with the said 8th branch, were continued to the 28th of September 1724, and from the respective times of their expiration, appropriated to the building 50 new churches, by 9 Ann. chap. 22.

XXIII. The *one-third subsidy*, first granted by 2 and 3 Ann. chap. 9, and by 6 Ann. chap. 5, continued to March 8, 1806-7; being an additional tax upon all wines and merchandize, imported equal to one third of the old subsidy.

XXIV. The *additional duty on spice and pictures, and new duty on drugs*, first granted by 3 and 4 Ann. chap. 4, and by 7 Ann. chap. 7, continued for ever. By this branch an additional duty of 5 l. *per cent. ad valorem* is laid upon all spice, and 20 l. *per cent.* on all pictures (for sale or private use) imported; on drugs,

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10 *l. per cent. ad valorem* on some, and 4 *l. per cent.* on others; on coffee, tea, and chocolate, an additional duty equal to that in the 11th branch; on china ware, 12 *l. per cent.* as sold at the public sale; and on white calicoes, not charged as muslins, on Indian dimities, and on all other manufactures of cotton, 15 *l. per cent.* as sold at the public sale.

XXV. The *two-thirds subsidy*, first granted by 3 and 4 Ann. chap. 5, and by 7 Ann. chap. 7, continued for ever; being an additional tax on all wines and merchandize imported, equal to two-thirds of the old subsidy; but several sorts of goods are exempted from this duty.

XXVI. The *new duty on pepper and raisins; and a further new duty on spice*, first granted by 8 Ann. chap. 7, to continue for 32 years, from Lady-day 1710, by which an additional duty of 1 *s. 6 d.* per pound, was laid on all pepper imported; (long pepper was afterwards excepted) 5 *s.* per hundred weight on raisins, 3 *s.* per pound on snuff, not of our plantations; and on spiceries, *viz.* nutmegs, cinnamon, cloves, and mace, a new duty equal to all the duties then payable upon them.

XXVII. The *new duty on candles imported*, first granted by 8 Ann. chap. 9, and by 9 Ann. chap. 21, continued for ever, begging an additional duty of 4 *d.* per pound on wax, and a halfpenny per pound on tallow candles imported.

XXVIII. The *duty on coals exported*, granted for 32 years, from March 8, 1710-11, in lieu of all former duties, by 9 Ann. chap. 6, being a duty of seven different kinds upon coals exported.

XXIX. The *additional duty on candles imported*, first granted by 9 Ann. chap. 12, to continue for 32 years, from March 25, 1711, being a new additional tax equal to the former.

XXX. The *new duty on hides, skins, parchment, vellum, cards and dice imported*, first granted by 9 Ann. chap. 11, to continue for 32 years from June 24, 1711, being an additional tax of 21 several particular kinds, upon 21 particular sorts of hides and skins named in the act, and upon others not named, or pieces of hides or skins, or manufactures consisting mostly of leather, 15 *l. per cent. ad valorem*; and upon parchment, 6 *d.* per dozen, and upon vellum, 1 *s.* per dozen.

XXXI. The *new duty on hops imported*, first granted by 9 Ann. chap. 12, for four years, from June 1, 1711, being an additional tax of 3 *d.* per pound on all hops imported.

XXXII. A *new duty upon rock-salt exported to Ireland*, after June 11, 1711, being a duty of 9 *s.* per ton; but the exporter is allowed the drawback for the former duty, upon shewing a certificate of its having been paid. It was first imposed for 32 years from the above day, by 9 Ann. chap. 23.

XXXIII. The *new duty on soap, paper, millboards, pasteboards, scaleboards, linen chequer'd, striped, &c. imported*, first granted by 10 Ann. chap. 19, to continue for 32 years; on soap, from the 10th of June 1712; on paper, from the 24th of June 1712; and on linens striped, printed, painted, stained, or dyed after the manufacture, from July 20, 1712. By this branch an additional duty of 2 *d.* per pound



is laid upon all soap imported; additional duties of fifty several kinds are laid upon so many sorts of paper particularly named, and upon all sorts of paper not named, 20 *l. per cent. ad valorem*; and upon the linens above described, 15 *l. per cent. ad valorem*. Books, prints, and maps imported, were likewise by this act loaded with an additional duty of 30 *l. per cent. ad valorem*; but this tax was afterwards abolished.

XXXIV. The *additional duty on hides, skins, &c. imported*, was first granted by 10 Ann. chap. 26, to continue for 32 years, from August 1, 1712, on hides, &c. from July 1, 1712, on wire; and from June 16, 1712, on coffee, tea, and drugs, except drugs for dying, and turpentine from the plantations. By this branch new additional duties of 21 different kinds were laid upon 21 sorts of hides and skins particularly named; and on all others not named, on all pieces, and on all manufactures, mostly of leather, 15 *l. per cent. ad valorem*. And the following additional duties were laid upon the following goods imported, *viz.* on parchment, 2 *s.* per dozen; on vellum, 3 *s.* per dozen; on starch, 2 *d.* per pound; on coffee, 1 *s.* per pound; on tea, from the East-Indies, 2 *s.* per pound; and from any other place, 5 *s.* per pound; and on drugs, 20 *l. per cent. ad valorem*.

XXXV. The *new duty on coals exported*, first granted by 12 Ann. chap. 9, to continue for 32 years, from August 2, 1714, being an additional duty of 5 *s.* per chalder on coals exported in foreign bottoms, and 3 *s.* on those exported in British bottoms.

XXXVI. The *new duty on sail-cloth imported*, first imposed by 12 Ann. chap. 16, for seven years, from July 21, 1713, being an additional duty of 1 d. per ell.

XXXVII. The *additional duty on soap, paper, &c. imported*, first granted by 12 Ann. sess. 2, chap. 9, to continue for 32 years from August 2, 1714, being an additional duty upon soap and paper imported, of half the duty imposed by the 33d branch; upon the linens there described, an additional duty of 15 l. per cent. *ad valorem*, and a new additional duty of 2 d. per pound on starch.

These were our customs subsisting at the end of Queen Anne's reign; and from this short state of them we may see, what a labyrinth our merchants must be in; but, if we consider the many exceptions, and exceptions from exceptions, the many regulations, and regulations of regulations, for collecting those customs, and for paying the drawbacks upon goods re-exported, we must conclude it impossible for any merchant in this country to be master of his business, if he be what we call a General Merchant; consequently he must trust to those gentlemen called Custom-house officers, both for the duties he is to pay upon importation, and the drawbacks he is intitled to upon exportation. Can we wonder at the decay of our commerce under such circumstances? Should we not rather wonder that we have any left!

Now, with regard to our *excises* subsisting at the end of her reign, they were as follow, *viz.*

I. That called the *temporary excise*, first granted by 12 Char. II, chap. 23, and by 1 Ann. chap. 7, continued to her majesty during her life, being 15 d. per barrel upon every barrel

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of beer or ale, above 6 s. the barrel, and 3 d. per barrel, for every barrel of 6 s. or under, brewed for retail; 15 d. for every hogshead of cyder or perry sold by retail; 1 d. for every gallon of strong water, or *aqua vitæ*, &c.

II. The *hereditary excise*, granted for ever, by 12 Char. II, chap. 24, being the very same with the former. See. p. 29.

III. A *new excise*, granted at first to King William and Queen Mary, their heirs and successors for 99 years, from January 25, 1692-3, by 4 W. and M. chap. 3, and continued for 15 years longer, by 6 Ann. chap. 5, being for every barrel of beer or ale above 6 s. the barrel, 9 d; and for every barrel of 6 s. or under, 3 d; for every hogshead of cyder or perry, 1 s. 3 d. &c.

IV. A *second new excise*, first granted by 5 W. and M. chap. 7, until May 17, 1713, and by 4 Ann. chap. 6, continued from thence for 95 years, being for beer or ale the same with the last; and cyder or perry 1 s. per hogshead, &c.

V. A *third new excise*, at first granted for ever, by 3 W. and M. chap. 20. being the very same with the second new excise.

VI. An *excise upon salt*, first granted by 5 W. and M. chap. 7, and continued for ever, by 7 and 8 W. III, chap. 31, being three half-pence per gallon upon all home-made salt, or rock-salt.

VII. A *second excise upon salt*, granted at first for ever, by 9 and 10 W. III, chap. 44, being



three pence halfpenny per gallon for all home-made salt, or rock salt.

VIII. *An excise upon malt*, first granted by 8 and 9 W. III, chap. 22, revived by 1 Ann. sess. 2, chap. 3, and continued annually, to the 24th of June 1715, being 6*d.* per bushel on all malt made for sale or not for sale; for every barrel of mum made for sale, 10*s.* for every barrel of sweets made for sale, 12*s.* and for every hogshead of cyder and perry made for sale, 4*s.*; all these duties upon liquors being over and above the then present duties.

IX. *An excise on sweets*, over and above the excise imposed by the said malt act, or any former duty, was first granted by 10 and 11 W. III, and by 6 Ann. chap. 5, continued to March 25, 1808; being an additional duty of 36*s.* per barrel upon all sweets made for sale.

X. *An excise on low wines or spirits*, first granted by 12 and 13 W. III, chap. 11, and by 6 Ann. chap. 5, continued to June 23, 1807, being then an additional excise, or duty of 6*d.* a gallon upon spirits drawn from foreign materials; and on those drawn from English materials, 1*d.*

XI. *A fourth new excise upon home-made liquors*, first granted from Lady-day, 1710, to Lady-day 1742, by 8 Ann. chap. 7, being an additional excise upon every barrel of beer or ale brewed for sale, above 6*s.* the barrel, (exclusive of the duties) 3*d.*; and for every barrel at 6*s.* or under, one penny; for every hogshead of cyder and perry, 5*d.*; for every gallon of strong waters, or *aqua vitæ*, one penny.

This excise was not laid upon any such liquors imported.

XII. *An excise on candles*, first granted by 8 Ann. chap. 9, and by 9 Ann. chap. 21, continued for ever; being a duty of 4 *d.* per pound on wax, and an half-penny per pound on tallow candles made in Great-Britain for sale, or not for sale; but makers for their own use, might compound at 1 *s.* a head for every person in their family.

XIII. *An additional excise on candles*, was at first granted for 32 years from Lady-day 1711, by 9 Ann. chap. 6, being the same with the former in every respect.

XIV. *An excise upon hides and skins, tanned, tawed, or dressed, &c.* in Great-Britain, first granted by 9 Ann. chap. 11, for 32 years from Midsummer 1711. This is an excise of 17 different kinds upon so many different sorts of hides and skins particularly named, and upon all others not named, 15 *l.* per cent. *ad valorem*.

XV. *An excise upon home-made vellum and parchment*, first granted by the same act, and for the same time being 1 *s.* per dozen on vellum, and 6 *d.* per dozen on parchment.

XVI. *An excise on hops of home-growth*, first granted by 9 Ann. chap. 12, for four years, from June 1, 1711, being 1 *d.* per pound.

XVII. *An excise on paper, pasteboards, mill'd-boards, and scaleboards*, was first granted for 32 years, from June 10, 1712, by 10 Ann. chap. 19, being a duty of 11 different kinds, on so many different sorts of paper, particularly named made in Great-Britain; on pasteboards, &c.

3 s. per hundred weight; and on all paper not named, 12 l. per cent. *ad valorem*.

XVIII. *An excise on soap*, first granted by the same act, for the same time; being a duty of 1 d. per pound on all soap made in Great-Britain.

XIX. *An excise upon printed silks, calicoes, linens, and stuffs, made in Great-Britain, and printed, painted, stained, or dyed here*, was first granted by the same act, and for the same time; being a duty of 3 d. on silks and calicoes, and three halfpence on linen and stuffs, per yard square; excepting silk handkerchiefs and calicoes, linens and fustians, dyed of one colour, and stuffs made of woollen, or the greatest part in value of woollen.

XX. *An additional excise on hides and skins, &c. of Great-Britain*, first granted for 32 years, from August 1, 1712, by 10 Ann. chap. 26, being an additional duty of 16 different kinds upon so many different sorts of hides and skins, particularly named, and on all others not named, 15 l. per cent. *ad valorem*.

XXI. *An additional excise on home-made vellum and parchment*, first granted by the same act, and for the same time; being an additional duty of 2 s. per dozen on vellum, and 1 s. per dozen on parchment.

XXII. *An excise on starch made in Britain*, first granted by the same act, and for the same time; being a duty of 1 d. per pound.

XXIII. *An excise on gilt and silver wire made in Britain*, first granted by the same act, for 32



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years, from July 1, 1712; being a duty of 8 *d.* per ounce on gilt wire, and 6 *d.* per ounce on silver wire.

XXIV. *An additional excise on paper, pasteboards, &c.* first granted by 12 Ann. sess. 2, chap. 9, for 32 years, from August 2, 1714; being an additional duty of 11 different kinds, on so many different sorts of home-made paper particularly named; on pasteboards, &c. 1 *s.* 6 *d.* per hundred weight; and on all sorts of paper not named, 6 *l.* per cent. *ad valorem*; and on painted paper for hangings, a halfpenny per yard square.

XXV. *An additional excise on home-made soap,* first granted by the same act, and for the same time; being an additional duty of a halfpenny per pound.

XXVI. *An additional excise on home-made starch,* first granted by the same act, and for the same time, being 1 *d.* per pound.

XXVII. *An additional excise on printed silks, calicoes, &c.* first granted by the same act, and for the same time; being an additional duty of 6 *d.* per yard of half-yard broad silks; 1 *d.* per yard square of silk handkerchiefs; 3 *d.* per yard square of calicoes, and three halfpence per yard square of linens and stuffs; excepting as before calicoes, &c. dyed of one colour, and woollen stuffs.

And lastly, with regard to the *inland duties* subsisting at the end of Queen Anne's reign, they were as follow, *viz.*

I. *The Post-Office revenue,* or duty of letters by the post, first granted by 12 Char. II, chap.

35, for ever ; but greatly increased, and again granted for ever, by 9 Ann. chap. 10. This is a duty of a great many kinds, according to the size of the letter, and the place it comes from, or is sent to ; the lowest for a single letter being 2 *d.* and the highest for packets being 6 *s.* per ounce.

II. *The small branches and casual profits* arising to the crown by wine licences, seizures, &c. which have been immemorially possessed by the crown, or granted by several statutes.

III. *The first stamp duty*, first granted by 5 W. and M. chap. 21, and by 6 Ann. chap. 5, continued to August 1, 1807 ; being a duty of six different kinds upon every skin, sheet, or piece of vellum, parchment, or paper, on which shall be written any authentic document, or law proceeding, that was then thought on, except bills of exchange, and a few others.

IV. *The duty upon hackney coaches and chairs*, first granted as to coaches, by 5 W. and M. chap. 22, and by 9 Ann. chap. 23, continued for 32 years, from Midsummer 1715, being as it stood at the end of the queen's reign, a tax of 5 *s.* per week on each of 800 hackney coaches, and 10 *s.* a year on each of 300 hackney chairs within the bills of mortality.

N. B. The tax on marriages, &c. granted by 6 and 7 W. III, chap. 6, was allowed to expire after August 1, 1706.

V. *The duty on houses and windows*, first granted by 7 and 8 W. III, chap. 18, and continued for ever, by 5 Ann. chap. 13. This tax was 2 *s.* per annum on every inhabited house, except

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cottages, and on every such house having ten windows or more, and under 20, 6*s.* *per annum*, and on every house having 20 windows or more, 10*s.* *per annum*.

VI. *An additional duty on houses*, granted by 8 Ann. chap. 4, being an additional 10*s.* on every inhabited house having 20 windows or more, and under 30; and an additional 20*s.* on every house having 30 windows or more; which addition was granted but for 32 years from Michaelmas 1710.

VII. *The duty on hawkers and pedlars*, first granted by 8 and 9 W. III, chap. 25, and by 6 Ann. chap. 5, continued to Midsummer 1807; being a tax of 4*l.* *per annum* on every hawker or pedlar, and 4*l.* *per annum* more for every horse or beast bearing or drawing burden, with which he travels.

VIII. *A second stamp duty*, at first granted for ever by 10 W. III, chap. 25, being an additional stamp duty, in most respects, the same with the former.

IX. *The apprentice duty*, first granted for 5 years from May 1, 1710, by 8 Ann. chap. 9, being a duty of 6*d.* per pound for all sums paid, or agreed to be paid, with clerks or apprentices; and, if the sum to be paid, or agreed to be paid, exceed 50*l.* the tax is then 1*s.* per pound; but apprentices put out by the parish, or by any public charity, are excepted.

X. *A third stamp duty*, first granted for 32 years, from August 1, 1711, by 9 Ann. ch. 23, being a stamp duty on some things not before charged, *viz.* debentures, 8*d.* bills of lading, 4*d.* almanacks, on one sheet, 1*d.* if on more,



2 *d.* per annum, wine licences, 4*s.* alehouse licences, 1*s.*

XI. *The duty on cards and dice*, made or imported here, first granted by the same act for 32 years, from June 11, 1711, being a duty of 6 *d.* per pack of cards, and 5*s.* per pair of dice.

XII. *A fourth stamp duty*, first granted for 32 years, from August 1, 1712, by 10 Ann. chap. 19, being a new duty of several kinds upon writings not before charged, and upon papers or pamphlets, and advertisements; and an additional duty of 2*s.* 3 *d.* on every transfer stock, in any company.

XIII. *A fifth stamp duty*, first granted for 32 years, from August 1, 1712, by 10 Ann. chap. 26, being an additional stamp duty of 2*s.* 4 *d.* upon every policy of insurance of any kind whatsoever.

XIV. *A sixth stamp duty*, first granted for 32 years, from August 2, 1714, by 12 Ann. sess. 2, chap. 9, being an additional stamp duty of 5 different kinds, upon a great variety of deeds and writings therein mentioned.

XV. *The civil-list tax*, first granted for 32 years, from Michaelmas 1713, by 12 Ann. sess. 1, chap. 11, being a tax of 35,000*l.* per annum, on the civil-list revenue. We shall afterwards assign the reason why we charge this as a tax upon the people.

XVI. To these we shall add *the land-tax*; for, though this tax was never granted for above a year at a time, yet as it was annually granted,

and was subsisting at the death of Queen Anne, we may reckon it among our inland duties; and, it is almost certain, that we shall be subject to it as long as we are liable to any tax whatsoever. This tax, at least in its present form, was granted in the beginning of King William's reign, and continued for that time, at 1 s. 2 s. 3 s. or 4 s. in the pound, until the last year of Queen Anne, when, by 12 Ann. sess. 2, chap. 1, an aid was granted to her majesty to be raised by a land-tax of 2 s. in the pound for the year 1714, beginning as usual, March 25.

Thus we have at last made an end of our long list of taxes, which were subsisting at the end of Queen Anne's reign; but there were several others, that like noisome meteors, made their appearance for a year or more, and then vanished. These we have forborne to mention, because, we believe, the reader will be, by this time, as heartily tired of reading, as we are of collecting and writing such a disagreeable scroll as that we have now given. Let him consider then what the people must be who are to pay these taxes, and on account of these taxes made liable to an infinite number of pains, penalties, and hardships; besides being in many cases deprived of that which is the glory of Englishmen, *to be tried by God and their country*; and sure to suffer the utmost rigour of justice for an innocent act made criminal by law, if they have ever, upon any occasion, behaved like a *free-born Britain*, or disobliged a revenue commissioner, or a neighbouring justice of peace: whereas, if they have behaved like what place-men call *quiet and good subjects*, they may expect what mitigation they please, which these commissioners, or justices, are empowered to grant.

If the wars we engaged in were absolutely necessary; and, if it was absolutely necessary for us to carry them on in the manner we did, surely every man in England, had he foreseen the consequence, would have submitted to a just and equal *pound-rate* upon his revenue, or annual income, whether from land, trade, or business, rather than subject the trade and people of his country, to so many dangers and difficulties, by obliging our rulers to raise money by taxes upon *consumption*. This would have been for the particular interest of every man in the kingdom; for it may be demonstrated, that from a pound-rate of 2 s. in the pound only, if justly and equally assessed, and effectually carried into execution, we should, with moderate taxes upon luxury, so as not to occasion smuggling, have raised more money annually, than the war cost us, even in the lavish manner it was carried on; whereas it is now generally admitted, that every man in the kingdom, one with another, pays 10 s. on account of our taxes upon consumption, for every 20 s. he spends yearly for the support of himself and family, so that every man is a great loser by our method of raising money for the public service, except misers and hoarders of money.

But when that which we now call a *land-tax* was first thought of, there were many errors in the methods proposed for carrying it into execution, particularly that of laying the whole upon the landlord, whereas one moiety only should have been laid upon the landlord, and the other upon the tenant. We know it will be said, that a tax upon the tenant is really a tax upon the landlord, because it disables the tenant from paying such a high rent as he otherwise might; but does not a tax of equal amount upon consumption produce the same effect? In this respect therefore they are equal;



what then must be the consequence of a tax on consumption of *quadruple the amount*? and, in general, we ought to consider, that a tax, like every other burden, is the more easily borne, the more shoulders you put it on, unless you put it on such shoulders as cannot bear any part of it; for then you are obliged to bear the bearer as well as his share of the burden; which will always be the consequence of laying taxes upon workmen, labourers, and servants, or upon any thing they must necessarily consume; for such taxes only serve to enhance the price of labour, and consequently the price of every thing thereby produced, which of course lessens our exportation, and injures every branch of our trade.

We could point out many other mistakes; but shall now only add, that we believe they were designed. We believe some of the courtiers of those days designed, that this method of raising money should not prove effectual, in order to reduce us to the necessity of taxing consumption: 1. Because such taxes must always be heavy upon trade, fisheries, and manufactures, and consequently prevent our being such formidable rivals to the Dutch: and 2dly, Because such taxes increase the power of ministers, and give them the absolute disposal of large sums of money, as they have the power not only of naming the officers employed in the collection, but of appointing what number of officers, and what salaries they think fit. These are our reasons for being of such an opinion; and *the then Marquis of Halifax* seems to have been of the same opinion, as appears from a tract of his published in *the History of England, by an impartial hand*, vol. 2, p. 467, which piece, as well as the history, we must recommend to the reader's perusal.

The design of the court therefore being to render taxes upon consumption necessary, they gave themselves no trouble about the assessment that was to be made, in order to raise money by a *pound rate*; but, on the contrary, connived at most of the lands in the kingdom being assessed at less than half their yearly value, and at assessing stock in trade, instead of assessing the yearly profits made by trade, or any other sort of employment: as to both which, indeed, they were warranted by the practice of former times; but the circumstances of the nation were now very different. In former times, I mean before the restoration, or rather before the civil wars in King Charles the First's reign, annual taxes were not necessary. Our aids and subsidies, tenths and fifteenths, were granted only upon particular occasions, when war, or any other misfortune, required any extraordinary public expence; and, as war was then generally but of short duration, these taxes did not often require to be annually renewed; but now, when we must have annual taxes, such taxes ought to be imposed either upon consumption, or upon annual profits: it is therefore ridiculous to talk of stock in trade; because some employments require a great stock, and yet may yield but very little profit, and others yield a great annual profit without any stock. As experience is the best instructor, we have now no occasion to shew the mischiefs that must be brought upon a free trading country by taxes upon consumption, especially when raised by excises, which are the only methods whereby they can be equally and effectually raised. These mischiefs every thinking man in the kingdom is now sensible of; but our landed gentlemen having once got their estates assessed at such an undervalue, they would never think of effectual methods for taxing any other sort of yearly income; because if they had,

they must have consented to a new assessment, and indeed, to frequent assessments of their own estates; and, as taxes upon consumption, give ministers such an addition of power, it is not to be expected, that they will ever think of raising money for the public service by any other method.

This is the true cause of our having so long and so obstinately persisted in this method of raising the necessary annual supplies. It is true, that by this method, the people are not so sensible of the public expence, or of what they pay towards it, especially when every tax is mortgaged as soon as imposed; but, for this very reason, every honest man ought to be against it; for the people ought always to be made sensible of both; because they will then look more narrowly into the public accounts; they will be more cautious of involving themselves in war: they will prevent our ministers engaging in any wild and expensive schemes, or persisting in them after experience has shewn them to be impracticable; and, we believe, every one will allow, that by this method alone, it was possible for our ministers to bring the nation under such a load of debts as that we groaned under at the end of Queen Anne's reign.

1 Geo. I. The ways and means for raising the supplies  
sess. 1. granted in this session (which was properly a  
1714. continuation of the former session, and began  
August the 1st, and ended August the 25th,  
1714,) were as follow;

Chap. 1. *An act for the better support of all his majesty's household, and of the honour and dignity of the crown of Great-Britain.*

By this act the same revenue, and the same funds were settled during his majesty's life, for



the support of the civil list, as had been settled upon Queen \* Anne; except the revenue of the dutchy of Cornwall, and of the first-fruits and tenths of the clergy, and of the 700 *l.* a week from the Post-Office, and the 35,000 *l.* a year settled for paying the debt of the civil-list revenue made by act of parliament. And, as a testimony of their loyalty to their new sovereign, a clause was added, authorizing and requiring the Treasury forthwith to issue and pay, out of any public money, the sum of 100,000 *l.* to any person, who should secure the person of the Pretender, whenever he should land, or attempt to land, in any of his majesty's dominions; which clause was, by an act of the next session improved, by inserting the words *dead or alive*.

*An act for rectifying mistakes in the names of the* Chap. 24  
*commissioners for the land-tax for the year 1714;*  
*and for raising so much as is wanting to make up*  
*the sum of 1,400,000 *l.* intended to be raised by*  
*a lottery for the public service in the said year.*

In order to encourage people to subscribe to the lottery, established by 12 Ann. sess. 2, chap. 9, (see p. 161.) an annual addition was, by the present act, made to the fund settled by that act; the yearly sum of 116,573 *l.* 12 *s.* being granted in lieu of the yearly fund of 105,000 *l.* with a proviso to make good the deficiency, if any, out of any public money, or, in failure thereof, out of the next aids, to be granted by parliament.

This session began the 17th of March 1714,<sup>1</sup> Geo. I, and ended the 7th of August 1715, the ways<sup>sess. 2.</sup> and means for raising the supplies granted in it,<sup>1714.</sup> were as follow:

\* See p. 96, 97, 98.

Chap. 1. *An act for an aid by a land-tax for the service of the year 1715.*

This tax was 2 s. in the pound; and the loan upon it was 940,000 l.

Chap. 2. *An act for continuing the duties upon malt, &c. and for continuing certain duties on hops, for 1715.*

The loan upon this act was 700,000 l.

Chap. 12. *An act for enlarging the fund of the governor and company of the Bank of England, relating to Exchequer bills; and for settling an additional revenue of 120,000 l. per annum upon his majesty during his life, for the service of the civil government; and for establishing a certain fund of 54,600 l. per annum, to raise 910,000 l. for the public service, by sale of annuities, at 6 l. per cent. per annum, redeemable by parliament, &c.*

General  
or Aggre-  
gate fund.

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By this act a fund was named and established, which hath often since appeared in our statute books. For which purpose the following branches of the public revenue were by this act appropriated, viz. the moiety of the first branch of the *customs*, and the 12th, 13th, 19th, 24th, 25th, and 31st, branches of the \* *customs*: and to the same fund were likewise appropriated the surplusses of the following branches, after payment of what was charged on them by former acts, viz. of the other moiety of the first branch of the *customs*; of the 23d branch of the *customs*; of the 3d, 4th, 5th, 9th, 10th, and 16th of † *excise*; and of the 3d and 7th of *inland duties*. And to all these was added the surplus of the civil-list revenue, in case it

\* See p. 168, 169, 170, 171, 172, 173.

† See p. 176, 177, 178.

should, with the addition by this act made to it, as under-mentioned, produce more than 700,000*l. per annum*; and all other public monies, which, after Michaelmas 1715, should be brought into the Exchequer, not appropriated to any use.

This hodge-podge of taxes and surplusses was by the act named *the general, or aggregate fund*; and, to render this fund perpetual, all the said branches not before granted in perpetuity, were by this act granted *for ever*, that is to say, the 1st branch of the *customs* as to one moiety, and the 23d and 31st branches of the *customs*; the 3d, 4th, 9th, and 10th branches of excise; and the 3d and 7th of inland duties.

Then, with regard to the debts charged upon this fund, a yearly sum of 120,000*l.* was, by this act, added to the civil-list revenue, during his majesty's life, upon condition, that if that whole revenue, with this addition, produced less than 700,000*l.* the deficiency should be made good by parliament; but, if it produced more, the surplus should belong to this fund; so that the nation was, in the next reign, obliged to make good the 35,000*l.* a year, part of the civil-list revenue, mortgaged by 12 Ann. sess. 1, chap. 11, which probably will be always so, when any part of that revenue is granted away from the next successor.

It was by this act proposed to raise 910,000*l.* for the public service by the sale of annuities, at the rate of 6*l. per cent. per annum*, and that for this purpose, the yearly sum of 54,600*l.* was to be set apart at the Exchequer, and paid into the Bank for answering the yearly payments to those annuitants till redeemed. And this *general, or aggregate fund*, was charged with the payment of 2*d. per cent. per diem* on all the Exchequer bills then issued, except dur-



ing the time they should be in the Exchequer, or in the hands of any receiver of the public revenue, and of 3 *l. per cent. per annum*, to the Bank for circulating them, as before. In the next place, it was charged with the payment of all monies that should grow due to the Bank, on account of the 45,000 *l.* annuity due to them by 9 Ann. chap. 7, and the 8000 *l.* annuity due to them by 12 Ann. sect. 1, chap. 11. In the 3d place, it was charged with the said 120,000 *l.* annually for the civil list. In the 4th, with the said 54,600 *l.* annuity for the new annuities by this act to be sold. In the 5th, with making good any deficiency that should happen in the Bank's original fund of 100,000 *l. per annum*, secured to them by 5 W. and M. chap. 7, or in their other fund of 106,501 *l. 13 s. 5 d. per annum*, secured to them by 7 Ann. chap. 7. And, in the last place, with the yearly sum of 270,999 *l. 7 s.* or so much thereof, as the residue should amount to; which residue was appropriated to the paying off and cancelling the Exchequer bills then remaining uncanceled.

It was by sect. 23, of this act, further provided, that if the said fund should, at the end of any one year, produce more than sufficient for all these purposes, the surplus should be disposable by parliament; and, if less, the deficiency should be made good out of the next aids to be granted in parliament; and that a part of the 180,000 *l.* remaining due of the money that had been borrowed on the duty on hops, should be satisfied out of the said 910,000 *l.* to be advanced by the purchase of annuities. But, what was most extraordinary, the sum of 77,694 *l. 1 s. 7 d.* of unappropriated money brought into the Exchequer before the 12th of June 1714, was by this act applied towards discharging his majesty's extraordinary expences from his accession to the throne, till Michael-

mas 1715; although no such expence had been thought of, or any money granted for the same, as it ought to have been, in the committee of supply.

*An act for raising 910,000 l. for public services, Chap. 19.  
by sale of annuities, after the rate of 5 l. per  
cent. per annum, redeemable by parliament, &c.*

It had been found, that the said sum of 910,000 l. might be raised by the sale of redeemable annuities at the rate of 5 l. per cent. per annum, and therefore this act appropriated only 45,500 l. yearly, part of the said yearly sum of 54,600 l. towards the payment of those annuities with 250 l. yearly to the cashier, and 200 l. yearly to the accomptant, to be appointed for this purpose by the Bank, and a reward of 500 l. to the former for his extraordinary trouble, to be allowed him out of the said 910,000 l.

*An act for enlarging the capital stock and yearly Chap. 21.  
fund of the South-Sea company, and for supplying  
thereby 822,032 l. 4 s. 8 d. to public uses; and  
for raising 169,000 l. for like uses, by sale of  
annuities, &c.*

By this act the sum of 822,032 l. 4 s. 8 d. was raised for the current service, by adding that sum to the then capital of the South-Sea company, in order to make it compleat ten millions, and a further sum of 169,000 l. was raised for the same purpose, by sale of redeemable annuities at 5 l. per cent. per annum, for the payment of which 8450 l. per annum, other part of the said 54,600 l. per annum, was appropriated; and the sums allowed by the foregoing act to the cashier and accomptant, were by this act

lessened to 100*l.* reward to the former, and 100*l.* a year to each.

Chap. 23. *An act for making provision for the ministers of the 50 new churches, which are to be built in and about the cities of London and Westminster, &c.*

By this act the 22d branch of the \* *customs* was continued to Michaelmas 1725, and the surplus appropriated as a fund for providing a maintenance for the ministers of the new churches, to be issued as should be afterwards directed by parliament. The grant for this purpose was 60,000*l.*

Chap. 31. *An act for granting an aid to his majesty by a land-tax in Great-Britain, for the service of the year 1716.*

This tax was 4*s.* in the pound, and the sum borrowed upon it was 1,880,000*l.*

Chap. 36. *An act for charging and continuing the duties on malt, &c. for the year 1716, &c.*

The loan upon this act was 700,000*l.*

Chap. 43. *An act to continue the coinage duties; and to charge the duties on senna, &c.*

By this act the † 7th branch of the *customs* was continued for seven years; but, as every branch of the public expence now began to be increased, the Treasury were, by this act, empowered to issue money yearly, by way of imprest, and upon account, out of the monies arising by this act, or any other supplies, for defraying the expence of the mints in England and Scotland; so as the same, with the coinage duties arising by this act, did not, in any one

\* See p. 171.

† See p. 167.



year, exceed 15,000*l.* and, as *senna* had before been exempted from several duties as a drug for dyer's use, it was by this act subjected to all the duties upon drugs imported, and stock in hand bound to pay them, if exceeding 20 pounds weight.

By an act of the last session of Queen Anne the sum of 230,308*l.* 9*s.* 10*d.* had been declared to be remaining due to the creditors of the public in Scotland, and for which the commissioners of Equivalent were thereby impowered to issue debentures bearing interest at 5*l.* *per cent.* from June 24, 1714, payable out of the first money due to Scotland, by way of equivalent, in pursuance of the 15th article of the Union; and, in this session, upon report from a particular committee, an act was ordered in and passed, empowering the Treasury to issue 15,822*l.* 8*s.* 7*d.*  $\frac{3}{4}$ , out of the customs, or excise in Scotland, for paying a year's interest on this sum, with the salaries and charges of the commissioners of Equivalent. And, by a private act passed in this session, upon report from a particular committee, the sum of 18,241*l.* 10*s.* 10*d.* was declared to be due to *William Pateson, Esq;* with interest at 5*l.* *per cent.* from March 25, 1713, and to be payable out of the equivalent due to Scotland.

This session began the 17th of February 3 Geo. I. 1716-17, and the ways and means for raising<sup>1716</sup> the supplies granted in it were as follow:

*An act for granting an aid by a land-tax for 1717.* Chap. 3.

This tax was 3*s.* in the pound, and the loan upon it was 1,410,000*l.*

Chap. 4. *An act for continuing the duties on malt, &c.*

The loan upon this act was 700,000 l.

Chap. 7.  
Origin of  
the Sink-  
ing Fund.

*An act for redeeming the duties and revenues which were settled to pay off principal and interest on the orders made forth on four lottery acts, passed in the 9th and 10th year of her late majesty's reign; and for redeeming certain annuities payable on orders out of the hereditary excise, according to a former act in that behalf; and for establishing a general yearly fund, not only for the future payment of annuities at several rates, to be payable and transferrable at the Bank of England, and redeemable by parliament; but also to raise monies for such proprietors of the said annuities as shall choose to be paid their principal and arrears of interest in ready money; and for making good such other deficiencies and payments as in this act are mentioned, &c.*

§ 1. For establishing a general fund for payment of annuities in lieu of lottery orders, on the four acts 9 and 10 Ann. and in lieu of the annuities given for the banker's debt, the funds of the four lottery acts, 9 and 10 Ann. viz. the customs of poundage upon export, granted by 12 Char. II, chap. 4, and not taken away by subsequent statutes, and which were revived by 9 Ann. chap. 6, [*the first lottery of 9 Ann.*] and the other duties granted and continued by 9 Ann. chap. 6, viz. the duty of 12 d. a hundred weight upon leather, sheep-skins, or calf-skins, tanned, tawed, or dressed, exported; and the duties upon coals exported, and the additional duties upon coals, culm, and cinders, shipped and water-borne, and of coals imported, if any; the additional duty on candles, and the hereditary duty of 1 per cent. on goods exported from ports capable of a ship of 200 tons, to any place

of the Mediterranean, beyond Malaga, in a ship not built, &c. according to the act, granted by 13 and 14 Char. II, chap. 11, and an hereditary duty of 5 s. for every white woollen broad cloth exported, granted by 9 Ann. chap. 8, and the yearly sum of 135,000 l. appropriated out of the said duties, by 9 Ann. chap. 6, and the surplus of the said duties, and the weekly sum of 700 l. payable out of the revenues of the Post-office, by 6 Ann. chap. 10, and the duties upon skins and hides, vellum and parchment, granted by 9 Ann. chap. 11, and the duties granted by 9 Ann. chap. 23, [*the second lottery act*, 9 Ann.] viz. on hackney coaches and chairs, on stampd vellum, parchment, (viz. on bills of lading, almanacks, and licences for selling ale or wine) and paper, on cards and dice, and rock-salt exported to Ireland. And the yearly fund of 186,670 l. appropriated by 9 Ann. chap. 23, out of the duties granted by the said three acts of 9 Ann. chap. 10, 9 Ann. chap. 11, and 9 Ann. chap. 23, and the duties on the additional hackney chairs thereunto added by 10 Ann. chap. 19, and the other duties granted by 10 Ann. chap. 19, [*the first lottery act*, 10 Ann.] viz. on soap, on paper, paste-boards, milled-boards, and scale-boards, imported; on books, prints, and maps imported on paper, paste-boards, milled-boards, and scale-boards, made in Great-Britain; on linens, printed, painted, stained, or dyed, imported; on silk, callicoes, linens, and stuffs, printed, stained, painted, or dyed in Great-Britain; on stamped vellum, parchment, and paper, viz. surrenders, transfers, &c. and on pamphlets and newspapers; and the yearly fund of 168,003 l. appropriated out of these duties by 10 Ann. chap. 19, and the duties granted by 10 Ann. chap. 26, [*the second lottery act*, 10 Ann.] viz. on



dressed skins, and hides imported; on skins and hides tanned, tawed, or dressed in Great-Britain; on vellum and parchment, on starch, on coffee and tea, [*repealed by 10 Geo. I, chap. 10, and in their place a moiety of the inland duties imposed by that act on coffee and tea, is substituted*] on gilt and silver wire; and stamp duties on policies of insurance, and the yearly fund of 168,003 *l.* appropriated out of these duties by 10 Ann. chap. 26, and also certain annual sums amounting to 39,855 *l.* 15 *s.* 7 *d.* one fifth charge upon the hereditary excise by stat. 12 W. III, chap. 12, and 2 Ann. chap. 3, in lieu of the *banker's debt*, shall continue for ever; but subject to such redemption as in this act is contained.—*The debts still remaining due upon the said acts of Queen Anne, are by this act computed to amount in the whole to 8,762,625 *l.**

§ 4. The said yearly sums of 135,000 *l.* 186,670 *l.* 168,003 *l.* and 39,855 *l.* 15 *s.* 7 *d.*  $\frac{1}{5}$ ; adding thereto, the above-mentioned surplus of the duties granted by 9 Ann. chap. 6, (which, *communibus annis*, hath amounted to 27,317 *l.* 11 *s.* 3 *d.*) amounting in the whole to 724,849 *l.* 6 *s.* 10 *d.*  $\frac{1}{5}$ , *per annum*, shall be a *general fund*; and, if all the monies, arising of the said customs, &c. shall not amount to the said sum of 724,849 *l.* 6 *s.* 10 *d.*  $\frac{1}{5}$ , then the monies so arising shall be part of the said *general fund*, for paying the annuities by this act chargeable thereon; and, in case any deficiency shall happen, so as within any one year, the said monies so arising, shall not amount to 724,849 *l.* 6 *s.* 10 *d.*  $\frac{1}{5}$ , then so much as shall be wanting, shall be supplied out of the first aid to be granted in parliament. [*The annuities charged on this general fund called Bank-annuities, were in great part subscribed into South-Sea Stock, pursuant to 6 Geo. I, chap. 4, and the rest were paid off pursuant to 13 Geo. I, chap. 3.*]

A yearly fund being thus established, the Treasury was empowered to open books for taking in subscriptions for the purchase of annuities at 5*l. per cent. per annum*, redeemable upon repayment of their principal money, and all arrears of their said annuities; and, in these books, the proprietors of the said debts, who were willing to accept of such annuities for what was due to them, were to subscribe their names, and the Treasury was to pay off those who did not subscribe, by selling to any other persons who should be willing to purchase such annuities, or by calling for so much of the aforesaid sums from the Bank and South-Sea companies, as should be wanted for that purpose, for which these two companies were each to have such an annuity as before-mentioned, in proportion to the sums called for; and the Treasury was empowered to raise money by the same methods, for paying off the following sums, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Principal money remain- ing unsatisfied on the re- gister of loans, founded on the act for duties on low wines [3 and 4 Ann. chap. 4.] which expired June 24, 1714, carrying interest at 6 <i>per cent.</i>	61,707	3	2
Ditto, on the act for duties on candles, [9 Ann. chap. 6.] expired May 1, 1715, carrying like interest	314,219	11	2½
The deficiency of the last year's grants	577,014	16	1¼
The bills of exchange for the <i>Canada</i> expedition	24,195	11	2
	<hr/>		
	977,137	1	7½
O 4			

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	<i>l.</i>	<i>s.</i>	<i>d.</i>
Brought over	977,137	1	7½
To this let us add the two sums before-men- tioned, viz.			
The debts of Q. Anne	8,762,625	0	0
The <i>banker's</i> debt	664,263	0	0
	<hr/>		
	10,404,025	1	7½

And to this we must add the annuities at 5 *l. per cent. per annum*, which should become due at Michaelmas 1717, when this fund was to commence, because they were to be added to the principal; for, as to the annuities of 6 *l. per cent.* that might be due at Midsummer 1717, they were all to be paid off by the produce of these taxes that might arise before Michaelmas 1717; consequently we may reckon that the whole charge upon this fund of 724,849 *l. 6 s. 10 d.* yearly, was under 10,600,000 *l.* at an interest of 5 *l. per cent.* except the said deficiency, and the *Canada* bills; for satisfying of which, redeemable annuities at 4 *per cent.* were to be sold by the Treasury, which interest, as to both, was to be paid quarterly till redeemed; but this fund was besides, by a clause in this act, charged with the payment of 4 *l. per cent.* interest on the debentures to be made forth by an act of the same session for stating the debts due to the army; for which purpose money was to be imprested to the paymaster of the army, that is to say, issued and paid to him, and for which he was afterwards to account. And it was enacted, that upon the repayment of the principal money, with all arrears of the annuities, the same should cease, and the fund be understood to be redeemed; but with a proviso, that not less than 500,000 *l.* of the prin-



tipal money should be repaid at a time; the whole of the annuities being for this purpose erected into a joint stock, and the annuities made payable at the Bank.

After all which was added the following clause, sect. 37, viz.

“ All the monies to arise, from time to time,  
 “ as well of the excess, or surplus of an act made  
 “ this session for redeeming the funds of the  
 “ Bank of England, and of the excess or surplus  
 “ by virtue of one other act made likewise this  
 “ session, for redeeming the funds of the South-  
 “ Sea company, as also of the excess or surplus  
 “ of the duties and revenues by this act appro-  
 “ priated as aforesaid, and the overplus monies  
 “ of the said general yearly fund by this act  
 “ established, shall be appropriated to the dis-  
 “ charging the principal and interest of such  
 “ national debts as were incurred before the  
 “ 25th of December 1716, and are declared  
 “ to be national debts, and are provided for  
 “ by parliament, in such manner as shall be di-  
 “ rected by any future act, or acts of parlia-  
 “ ment, to be discharged therewith, or out of  
 “ the same, and to or for none other use, intent,  
 “ or purpose whatsoever.”

*These surplusses are, in subsequent acts of parlia-  
 ment, called the sinking fund.*

*An act for redeeming several funds of the governor Chap. 8,  
 and company of the Bank of England, pursuant  
 to former provisos of redemption; and for se-  
 curing to them several new funds and allowances  
 redeemable by parliament; and for obliging them  
 to advance further sums, not exceeding 2,500,000*l.*  
 at 5 per cent. as shall be found necessary to be  
 employed in lessening the national debts and incum-  
 brances; and for continuing certain provisions  
 formerly made for the expences of his majesty's*

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*civil government; and for payment of annuities formerly purchased at the rates of 5 l. per cent. and for other purposes in the act mentioned.*

By this act it was recited, that the Bank had agreed, 1st, To accept of an annuity of 88,751 l. 7 s. 10 d.  $\frac{1}{2}$ , in lieu of their annuity of 106,501 l. 14 s. 5 d. after Midsummer 1718, redeemable upon a year's notice, to be given at Michaelmas 1718, or any quarterly feast-day afterwards, on payment of their principal sum of 1,775,027 l. 17 s. 10 d. <sup>1</sup>, and all arrears of their said annuity \*. 2dly, To discharge and deliver up to be cancelled Exchequer bills, to the amount of 2,000,000 l. principal, in consideration of an annuity of 100,000 l. to commence from Christmas 1717, redeemable upon one year's notice to be then given, or at any quarterly feast-day afterwards, on repayment of the said 2,000,000 l. and all arrears of the said annuity. 3dly, To continue to circulate the remainder (amounting to 2,561,025 l. principal money) of Exchequer bills, at the allowance of 3 l. per cent. per annum, amounting to 76,830 l. 15 s. per annum, the interest upon the said remainder to continue at 2 d. per cent. per diem, and their former allowances of 45,000 l. and 8000 l. for circulating the said bills to be continued to them †, until Christmas 1717; but after that day, the interest upon the bills to be reduced to 1 d. per cent. per diem, and their said allowances of 45,000 l. and 8000 l. per annum to cease; and from that day, the said allowances of 3 l. per cent. per annum only, and the said interest of 1 d. per cent. per diem; to be continued, redeemable however, upon a year's notice, to be given at Michaelmas 1717, or at any quarterly feast-day afterwards, on payment

\* See 7 Ann. chap. 7, page 132.

† See 9 Ann. ch. 7. 12 Ann. sess. 1, ch. 11, p. 145, 149.

of all the principal and interest due on the said bills, and all arrears of the said allowances of 3 *l. per cent. per annum*. And 4thly, To advance the farther sum of 2,500,000 *l.* or so much thereof as should be required by the Treasury, at any time before the 25th of March 1718, at an interest of 5 *l. per cent. per annum*, redeemable by parliament, but with a proviso, that not above 500,000 *l.* part of the said 2,500,000 *l.* should be required of them at any one time.

This agreement was therefore, by this act established; and to secure to the Bank the regular payment of the said annuities, allowance, and the interest on the Exchequer bills, they were to circulate, and the money they were to advance, the *aggregate* fund before mentioned, and the 5th branch of the *inland duties* \* were appropriated to the purposes of this act, in the order after mentioned, together with all the other duties settled for payment of the former yearly sums of 106,501 *l.* 13 *s.* 5 *d.* and the interest and allowances relating to former Exchequer bills; all which duties were granted to his majesty and his successors for ever. And this new fund was charged with the following yearly payments, and in the order following, *viz.* 1st, To pay off so much as at Midsummer 1718, shall grow due to the Bank on their said annuity of 106,501 *l.* 13 *s.* 5 *d.* and so much as at Christmas 1717, shall be due for the said interest at 2 *d. per cent. per diem*, and so much as at the same feast-day shall be due for the allowance of 3 *l. per cent. per annum*, and upon the said yearly sums of 45,000 *l.* and 8000 *l.* 2dly, To pay so much as shall, from thenceforth grow due of the said annuities of 88,751 *l.* 7 *s.* 10 *d.*  $\frac{1}{2}$ , 100,000 *l.* and 76,830 *l.* 15 *s.* and the said interest at the rate of 5 *l. per cent.* on so

\* See page 181.



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much of the said 2,500,000*l.* as shall be required to be advanced. 3dly, To pay the 120,000*l. per annum*, in addition of the civil-list revenue, before charged on the *aggregate fund*. 4thly, To pay the 54,600*l.* before charged on the same. 5thly, To make good the deficiencies on the Bank's original fund of 100,000*l. per annum*, charged on five seventh parts of the 4th branch of *excise*. And, 6thly, To pay 4000*l. per annum*, to the respective sheriffs of England and Wales, for defraying the charges of taking forth their patents, passing their accounts, and obtaining their *quietus's*, which last was really a new grant to the civil-list revenue; for, as it is an expence of our civil government, either it ought not to be made good at all by the public, or it ought to be paid out of that revenue. And, as an additional security it was provided, that if, at the end of any quarter after Lady-day 1717, the produce of this fund should not be sufficient to answer all these purposes, the deficiency should be made good out of the produce in any subsequent quarter, wherein there should be an overplus; and if, at the end of any one year, to be reckoned at Michaelmas yearly, there should be a deficiency, such deficiency should be made good out of the next aids to be granted in parliament; but if there should be an overplus, such overplus should be at the disposition of parliament.

And further, it was enacted, That after the redemption of all these annuities and interest, and after full payment of all arrearages of the said yearly sums of 120,000*l.* for the civil list, and 54,600*l.* for the annuities sold in the preceding session, and making good the deficiencies of the Bank's original fund of 100,000*l. per annum*, the said *aggregate fund*, and the duties appropriated thereto, should be understood

to be redeemed by parliament, and should not be issued without the authority of parliament, except the 12th, 24th, and 25th branches of the customs, which should continue to be issued for answering the said 120,000 *l. per annum* to the civil list, the said 4000 *l. per annum*, to the sheriffs, and the said 45,600 *l. per annum*, to the annuitants, until they should be redeemed by parliament.

*An act for redeeming the yearly fund of the South-Sea company (being after the rate of 6 l. per cent. per annum,) and settling on the said company a yearly fund after the rate of 5 l. per cent. per annum redeemable by parliament, and to raise for an annuity, or annuities, at 5 l. per cent. per annum any sum, not exceeding two millions, to be employed in lessening the national debts and incumbrances, and for making the said new yearly fund and annuities to be hereafter redeemable in the time and manner thereby prescribed.* Chap. 9.

*Sea company (being after the rate of 6 l. per cent. per annum,) and settling on the said company a yearly fund after the rate of 5 l. per cent. per annum redeemable by parliament, and to raise for an annuity, or annuities, at 5 l. per cent. per annum any sum, not exceeding two millions, to be employed in lessening the national debts and incumbrances, and for making the said new yearly fund and annuities to be hereafter redeemable in the time and manner thereby prescribed.*

This act recites, that in regard the rate of interest was very much lessened, the South-Sea company had agreed to accept of an annuity of 500,000 *l.* with 8000 *l. per annum* for management as before, in lieu of 600,000 *l.* then due to them on their capital of 10,000,000 *l.* to commence from and after Midsummer 1718; and farther, that they had agreed to advance, at 5 *l. per cent.* interest, upon being required by the Treasury, any sum not exceeding 2,000,000 *l.* before Christmas 1717, on condition, that not above 500,000 *l.* should be required at any one time; and that they should have a fortnight's notice each time. In consideration of this, all the duties formerly appropriated to \* them, were

\* See 9 Ann. chap. 21, p. 148.

again appropriated and granted for ever; and the fund established by chap. 7, of this session, was made a collateral security, for the regular payment of their said annuity, and the interest of the money they should advance; with a proviso, that if there should be an overplus in their proper fund, it should be at the disposition of parliament; that, upon repayment of the said 2,000,000 *l.* or such part thereof as they should be required to advance, the interest should cease; and that, upon one year's notice to be given by parliament at Midsummer 1723, or any quarterly feast-day afterwards, part of their said capital might be paid off, and a proportionable part of their said annuity to cease; but, upon condition that not less than 1,000,000 *l.* should be paid off at any one time. And, it was enacted, that after compleat payment of their capital, all the duties appropriated to them should be understood to be redeemed by parliament, and should not be issued without the authority of parliament. Thus the government had secured no less than 4,500,000 *l.* at 5 *l.* *per cent.* interest, towards paying off such of the proprietors of the redeemable debts as should not agree to accept of the same interest.

4 Geo. I. This session began the 21st of November  
1717. 1717, and ended the 17th of March 1717-18;  
the ways and means for raising the supplies  
granted in it, were as follow:

Chap. 1. *An act for an aid by a land-tax, for the service of*  
1718.

This tax was 3 *s.* in the pound, and the loan  
upon it was 1,410,000 *l.*

Chap. 3. *An act for continuing the duties on malt, &c.*  
The loan upon this act was 700,000 *l.*



This session began the 11th of November Geo. I, 1718, and ended the 18th of April 1719; the ways and means for raising the supplies granted in it, were as follow :

*An act for an aid by a land-tax for 1719.* Chap. 1.

This tax was 3 s. in the pound ; and the loan upon it 1,410,000 l.—In this act there is a clause for charging the *general, or sinking fund*, with 110,312 l. 17 s. 4 d.  $\frac{3}{4}$ , to be raised by the sale of annuities, at 5 l. *per cent.* till redeemed, which sum had been paid by the treasurer of the navy to the South-Sea company, for making good the annuity due to them, over and above the 29,645 l. 8 s. 9 d.  $\frac{1}{4}$ , granted for this purpose by the preceding session, though no resolution had in this session been agreed to in the committee of supply, for making good this deficiency.

*An act for continuing the duties on malt, &c.* Chap. 2.  
for 1719.

The loan upon this act was 700,000 l.

*An act for applying certain overplus monies, and further sums, to be raised, as well by way of a lottery, as by loans, towards paying off and cancelling Exchequer bills, and for lessening the present great charge in relation to those bills ; and for circulating and exchanging for ready money the residue of the same bills for the future.* Chap. 3.

This act recites 3 Geo I, chap. 7, 8, 9, and enacts, that the sum of 196,444 l. 18 s. 3 d.  $\frac{1}{2}$ , which remained in the Exchequer at Michaelmas 1718, for the overplus-money of the *aggregate fund* ; and all the overplus-monies of the civil-list fund for three years ended at Michaelmas 1718 ; and 19,577 l. 10 s. which remained

in the Exchequer at the same time, for the overplus-money of the South-Sea fund; and 190,436 *l.* 15 *s.* 11 *d.* and  $\frac{1}{2}$ , being the surplus for the year ended at the said Michaelmas, upon the *general*, or *sinking fund*, over and above the sum of 130,000 *l.* reserved for paying the half-year's annuities charged on the said sinking fund, to grow due at Christmas 1718; and all the overplus monies of the said several funds, which should arise within the half year to end at Lady-day 1719, should be applied towards redeeming the annuity of 76,830 *l.* 15 *s.* granted to the Bank by 3 Geo. I, chap. 8, and for discharging the principal and interest due to the said Bank for circulating Exchequer bills.

For the same purpose there was likewise by this act, 500,000 *l.* to be raised at 4 *l.* *per cent.* interest, by way of lottery, at 3 *l.* a ticket; and 520,000 *l.* by way of loan at 5 *l.* *per cent.* interest: and as to the residue of the Exchequer bills that should remain uncanceled, the Treasury was empowered to contract with any person or persons, for circulating and exchanging them, at such an allowance as should be agreed on; therefore the said annuity to the Bank was to cease from and after Lady-day 1719; from which time the annuities, established by 3 Geo. I, chap. 7, were made payable half-yearly; and the *aggregate fund* was made a security for paying the interest of the said 500,000 *l.* to be raised by way of lottery, and for paying the interest and principal of the said 520,000 *l.* to be raised by way of loan, together with 5995 *l.* for the expence of drawing the lottery.

The reader may perhaps be surprized to see a sum granted in this session for making good the deficiency of the *general*, or *sinking fund*, and yet by this act a surplus of the same fund was appropriated; therefore we must desire him to recollect, that by the establishment of

this fund, if the duties appropriated to it did not produce yearly 724,849 *l.* 6 *s.* 10 *d.* the deficiency was to be made good out of the next aids to be granted by parliament, and it was for making good this deficiency, that a sum was granted in this session; but, as the annuities charged upon it did not amount to above 520,000 *l.* or thereabouts, there was a surplus over and above what was charged upon it, which, with the sum granted for making good the said deficiency, amounted to the sum appropriated by this act. What the reason was for being so very intent upon paying off the Exchequer bills, seems to be a mystery; for surely there was no oeconomy in borrowing money at 5 *l.* per cent. in order to pay off Exchequer bills, which then cost the public but 4 *l.* 10 *s.* 5 *d.* per cent. as will appear from 3 Geo. I, chap. 8.

*An act for continuing certain duties upon coals and Chap. 9.  
culm, and for establishing certain funds to raise money, as well to proceed in the building of new churches, as also to compleat the supply granted to his majesty; and to reserve the overplus monies of the said duties for the disposition of parliament, &c.*

By this act, the 7th and 22d branch of the customs, which had been continued by 1 Geo. I, sess. 2, chap. 23, to Michaelmas 1725, was further continued to Lady-day 1751. And, though a local duty, great part of it was now seized for the use of the public, notwithstanding the city of London's petition against it, which was rejected. For, by this act, there was only 21,000 *l.* per annum, part of the produce of this duty established as a fund for borrowing 360,000 *l.* at 4 *l.* per cent. to be applied to the



uses for which the duty was at first designed; and out of the residue the yearly sum of 30,559 *l.* 14 *s.* was set apart as a fund for securing the payment of the principal and interest at 4 *l.* *per cent.* of 505,995 *l.* for the service of the ensuing year, which was to be raised by another lottery of 3 *l.* *per ticket*, the chance of which was to be determined by the drawing of the lottery just mentioned.

Chap. 19. *An act for redeeming the fund appropriated for payment of the lottery tickets which were made forth for the service of the year 1710, by a voluntary subscription of the proprietors into the capital stock of the South-Sea company; and for raising a sum of money to pay off such debts and incumbrances as are therein mentioned, &c.*

By this act, the lottery annuities established by 8 Ann. chap. 4, were to be subscribed into the South-Sea company's stock, as also the sum of 168,748 *l.* 5 *s.* in arrear to the said annuitants at Christmas 1718; and farther, the company was to advance 778,750 *l.* or a proportional part thereof, in case all the said annuities and arrears should not be subscribed into their stock, for discharging principal and interest of such national debts as were incurred before Christmas 1716. The annuities were to be taken in at 11 years purchase, and the arrear at *cent. per cent.*; that is to say, for every 20 *s.* annuity, the annuitant was to have 11 *l.* 10 *s.* South-Sea stock, and for every 100 *l.* arrear, 100 *l.* stock. And the company's stock being, by this means, as well as by the money they were to advance, to be proportionally increased, they were to have 5 *l.* *per cent. per annum* in proportion to such increase, added to their former annuity of 500,000 *l.* *per annum*, and 2000 *l.* *per annum*, or a proportional part thereof, in case all the annuities and

arrears should not be subscribed, added to their former 8000 *l. per annum*, for expence of management. And no part of their said annuities was to be redeemed before Midsummer 1723, but upon a year's notice afterwards to be redeemable, upon paying not less than a million at a time. And for securing the payment of these additional annuities, the 14th branch of the \* *customs*, and the 6th of † *inland annuities* were continued for ever, and appropriated to this use.

This session began the 23d of November 6 Geo. I, 1719, and ended the 11th of June 1720; and 1719. the ways and means for raising the supplies granted in it, were as follow:

*An act for granting an aid by a land-tax for the* Chap. 3.  
*year 1720.*

This tax was 3s. in the pound, and the loan upon it was 1,410,000 *l.*

*An act for continuing the duties on malt, &c.* Chap. 2.

The loan upon this act was 700,000 *l.*

*An act for enabling the South-Sea company to in-* Chap. 4.  
*crease their present capital stock and fund, by redeeming such public debts and incumbrances as are therein mentioned; and for raising money to be applied for lessening several of the public debts and incumbrances; and for calling in the present Exchequer bills remaining uncanceled, &c.*

This act recites, that divers acts of parliament have been made and passed, whereby several public duties, revenues, and incomes have

\* See p. 169.

† See p. 182.

been granted, or continued in perpetuity, or for some estate, term, or interest then in being; and all, or most of the said public duties, revenues, and incomes were, and stood clogged and incumbered by authority of parliament, with sundry annuities, yearly funds, debts, or payments charged thereupon respectively, and payable out of the same, either in perpetuity, or for term or terms of life, lives, or years, in some cases absolutely, or in other cases subject to a power of redemption by parliament.

It then recites 4 and 5 W. and M. chap. 3, 5 and 6 W. and M. chap. 20, 12 and 13 W. III, chap. 12, 1 Ann. sess. 1, chap. 7, 2 and 3 Ann. chap. 3, 3 and 4 Ann. chap. 2, 4 Ann. chap. 6, 5 Ann. chap. 19, 6 Ann. chap. 5, 6 Ann. chap. 11, 8 Ann. chap. 7, 8 Ann. chap. 4, 5 Geo. I, chap. 19, 12 Ann. sess. 1, chap. 11, 12 Ann. sess. 2, chap. 9, 1 Geo. I, sess. 1, chap. 2, 3 Geo. I, chap. 7, 8 Ann. chap. 4, 8 Ann. chap. 7, 10 Ann. chap. 19, 10 Ann. chap. 26, 5 Geo. I, chap. 3, 5 Geo. I, chap. 9, and proceeds to state the public debts, which the company were by this act to redeem or purchase, and were of two sorts, *redeemable* or *irredeemable*.

The redeemable debts were such as the parliament had a power to redeem, by paying off the principal and arrears of the annuity, or yearly interest due upon them, amounting in the whole to 16,546,482 *l.* 7 *s.* 1 *d.*  $\frac{1}{2}$ . And these again were of two sorts; that is, such as had an annuity, or yearly interest of 5 *l.* *per cent.* attending them till redemption, amounting in the whole to 11,779,660 *l.* 11 *s.* 3 *d.*  $\frac{3}{4}$ ; or such as had an annuity of 4 *l.* *per cent.* only, attending them till redemption, amounting in the whole to 4,766,821 *l.* 15 *s.* 9 *d.*  $\frac{1}{2}$ .

The irredeemable debts consisted of those annuities which had been sold for a certain term of



years, without any power of redemption; and these likewise were of two sorts; for they consisted of annuities that had been sold for a long term of years, that is to say, for 99, 96, or 89 years, computed to amount in the whole to 666,821 *l.* 8 *s.* 3 *d.*  $\frac{1}{2}$  *per annum*, or they consisted of annuities that had been sold for a short term of years, that is to say, for 32 years, amounting in the whole to 127,260 *l.* 6 *s.* 1 *d.* *per annum*.

These were the public debts which the company were to redeem, and their proposals established by this act, were as follow, 1<sup>st</sup>, That before the 1<sup>st</sup> of March 1721, they would take in all the redeemable debts, either by purchase, subscriptions, or paying them off, provided they might have an addition to their then \* capital of 100 *l.* for every 100 *l.* so taken in, and an addition to their then annuity of 5 *l.* *per annum* upon the first sort of redeemables, and 4 *l.* *per annum* upon the other sort of redeemables, for every 100 *l.* so taken in, until redemption. 2<sup>dly</sup>, That before the said day, they would, by purchase or subscription, take in all the irredeemables, at such prices as should voluntarily and mutually be agreed on between them and the several annuitants; provided they might have an addition to their then capital stock, after the rate of 20 years purchase of the long annuities, and 14 years purchase of the short annuities; and an annuity of 5 *l.* *per cent*, corresponding thereto, added to their then present annuity; that is to say, that for every 100 *l.* *per annum* of the long annuities so taken in by

\* This capital was, by chap. 19, of the preceding session, increased to 11,746,844 *l.* 8 *s.* 10 *d.* for which they had an annuity of 587,342 *l.* 4 *s.* 5 *d.* together with 9397 *l.* 9 *s.* 6 *d.* *per annum* for charges of management.

them, they should have 2000 *l.* added to their capital, and 100 *l.* *per annum* to their annuity; and for every 100 *l.* *per annum* of the short annuities so taken in by them, they should have 1400 *l.* added to their capital, and 70 *l.* *per annum* to their annuity, till redemption. 3dly, That their allowance for the charge of management should be increased, in proportion to the increase of their capital, so as the same did not exceed the whole of one year's cost the public was then at, for paying, assigning, and accounting for all the said debts. 4thly, That their annuities upon their then present and their capital to be increased, should continue at the rates then established, until Midsummer 1727, inclusive; but after that day, the whole of their annuities should be reduced to 4 *l.* *per cent. per annum.* 5thly, That for the liberty of taking in all the said redeemable debts, they would pay into the Exchequer towards discharging such national debts as were incurred before Christmas 1716, the sum of 4,156,306 *l.* 4 *s.* 11 *d.* 6thly, That for the liberty of purchasing the irredeemables, they would pay into the Exchequer for the same purpose 450 *l.* and so proportionably, for every annuity of 100 *l.* *per annum* so purchased by them. 7thly, That they would pay into the Exchequer for the same purpose 100 *l.* for every 100 *l.* *per annum* of the long annuities, that should not be purchased and taken in by them, before the said 1st of March 1721. And 8thly, The company undertook to circulate and exchange for seven years, and to pay the interest of 2 *d.* *per cent. per diem* that should from thenceforth grow due upon the new Exchequer bills, to be issued by the malt-act of this session; and also to furnish a proportional part of the ready money that should be necessary for circulating any new bills that should afterwards within the said seven

years, be issued by authority of parliament, and to pay a proportional part of the interest to grow due thereupon; the said proportional part to be, as the principal money in all the bills should be to a million; so the whole sum necessary to support the currency, or the whole interest to be paid, should be to what was to be furnished, or paid by the company; and for this purpose six trustees were to be appointed, three whereof to be named by the Treasury, and three by the company.

This was the agreement established by this act, and it was certainly a most beneficial agreement for the public, had it been possible to carry it into execution; but the recent fate of the Mississippi in France might have shewn our parliament men, if they had not been blind or worse, that it would be impossible to carry it into execution, without raising such a spirit of stock-jobbing, or gaming, as must necessarily end in the ruin of many thousands.

Now, as these redeemable, and irredeemable debts had several branches of the public revenue appropriated for securing the payment of their principal and interest, or their annuity, such of these branches, as had not before been granted in perpetuity, that is to say, the 26th, 35th, and 37th branches of the \* *customs*; the 11th, 24th, 25th, 26th, and 27th branches of † *excise*; and the 14th branch of *inland-duties* were by this act continued *for ever*; and the 35,000*l. per annum* out of the civil-list fund granted by virtue of 12 Ann. sess. 1, chap. 11, was by this act to have continuance *for ever*. And it was enacted, that the said several duties, now granted for ever, and also all the duties before granted for ever, which had been charg-

\* See p. 172, 174, 175.

† See p. 177, 180.



ed in whole, or in part, with the payment of these annuities, or redeemable debts, should be in whole or in part brought into the Exchequer, as also all the duties formerly appropriated to the South-Sea company, and an account kept of so much of the produce as ought to be applied towards payment of the company's then present annuity, and the additions to be made thereto; or of their yearly allowance for charges of management, and the additions to be made to the same, in order to be paid weekly to the said company accordingly; and, as to the residue of the said produce, it was to be applied to the payment of such annuities, or debts, as should not be taken into the said company's capital stock, which were to continue to be paid, at the same offices, and out of the same duties, and at the same times, as formerly. Thus this famous and fatal scheme was established, and the success of it will appear from what follows in this history.

Chap. 10. *An act for making forth new Exchequer bills, not exceeding one million, at a certain interest; and for lending the same to the South-Sea company at an higher interest, upon security of repaying the same, and such high interest into the Exchequer, for uses to which the fund for lessening the public debts, called the sinking fund is applicable; and for circulating and exchanging upon demand the said bills at or near the Exchequer.*

This act may be reckoned a part of the preceding scheme; for, as it was necessary for the company to have a large sum of ready money at command, the Treasury were impowered to issue a million in Exchequer bills, besides those issued by the malt-act of this session, which bills were to carry an interest of 2 *d.* per cent. per

*diem*, and to be lent to the company; for which they were, by this act, to pay the public 5 *l. per cent. per annum* (though the Treasury afterwards agreed to pay 4 *l. per cent.* interest) until repayment on or before March 1, 1721. And the sinking fund, together with the sum of 328,673 *l. 4 s. 10 d.  $\frac{1}{2}$* , advanced by the company upon 5 Ann. chap. 19, which was remaining in the Exchequer, were made a fund for the public's borrowing at 5 *l. per cent.* its proportional part of the money necessary for circulating these bills.

*An act for laying a duty upon wrought plate; and for applying money arising for the clear produce by sale of the forfeited estates, towards answering his majesty's supply, &c.* Chap. 11.

By this act a new tax was invented and imposed, *viz.* a tax of 6 *d.* per ounce troy, upon all silver plate that should be imported into, or made in this kingdom; and, because we had not before a sufficient number of lucrative places at the disposal of the crown, his majesty was empowered to appoint a new set of commissioners, who were to appoint officers under them, for levying and managing this duty, with such salaries as the Treasury should think fit to allow; and for due levying of the same, they were armed with all the powers of excise. This therefore may be called the 28th branch of *excise*, and was granted for ever after June 1, 1720; on which his majesty was enabled to borrow 312,000 *l.* at 4 *l. per cent.* with the sinking fund as a collateral security, to be applied to the supply of the ensuing year; and, for the same purpose, the sum of 200,737 *l. 14 s. 9 d.  $\frac{1}{2}$* , was by this act to be taken out of the clear produce of the forfeitures for treason.

Chap. 18.  
Royal  
Exchange  
and Lon-  
don Af-  
surance.

*An act for the better securing certain powers and privileges intended to be granted by his majesty, by two charters for assurance of ships and merchandizes at sea, and for lending money upon bottomry, &c.*

By this act the Royal Exchange and London Assurance companies were established; each of which was to pay, in consideration of their charter, 300,000*l.* for the use of his majesty, to discharge the debts and expences of his civil government; though no account of these debts had been laid before the House, nor any resolution of the committee of supply for paying them off: nay, when a motion was made, May 6, for an account of those debts, the same was rejected, and an address agreed to, for acknowledging his majesty's goodness in applying the advantages arising from the establishment of these companies, to the use of his civil government, without burthening his people with any new aid or supply; which seems something very extraordinary, as the House had no parliamentary knowledge of the existence of any such debts. This sum of 600,000*l.* cannot therefore be reckoned among the grants or provisions made by this session.

7 Geo. I.  
1720. This session began the 8th of December 1720; and soon after, the four following acts were passed concerning the South-Sea company.

Chap. 1. *An act for restraining the sub-governor, deputy-governor, directors, treasurer, or cashier, deputy-cashier and accomptant of the South-Sea company, from going out of this kingdom for the space of one year, and until the end of the then next session of parliament; and for discovering their estates and effects, and for preventing the transporting or alienating the same.*



Such a rage of stock-jobbing did this South-Sea scheme raise in the people of this kingdom, that, by the beginning of June, South-Sea stock sold for near 900 *l. per cent.* but his majesty having about that time declared his intention of going abroad, many of those who were to attend him began to sell out, which reduced the price to 640*l.*; and from that to 750*l.* it continued till the shutting of the company's books, June 22; after which time, as no stock could be transferred, or paid for till the opening, and consequently ready money was not necessary for making bargains, there appeared such a number of buyers, that the price rose to 1000 *l. per cent.* for the opening. This of course produced a greater number of sellers than of buyers at the opening, which gave a turn to the frenzy, and from that time the price continued sinking, notwithstanding all the arts that could be practised either by the directors or the ministers, and was but about 200 *l. per cent.* when this session was opened, December 8, 1720.

There was therefore a general ferment both within doors and without, when this session opened; and the losers were clamorous for the most severe punishments upon the guilty, without considering that they themselves were almost as guilty as the contrivers; for, if they had not assisted by subscribing, or purchasing at a much higher price than the stock could be worth, with no other view than that of taking advantage of the prevailing madness, it would have been impossible for the contrivers to have blown up the bubble; and no man, in either house of parliament, who consented to the law that set the scheme on foot, could say that he was intirely innocent; the public was the only person, if we may be allowed the expression, who was entirely innocent; and theretore the principal care of the parliament should now have

been, that the public should not be a sufferer by any redress that was to be given, or any new regulation that was to be made. Whether this rule was observed, we shall see in the sequel; for, as it was necessary to punish some of the principal actors in this scene of authenticated villany; and, as some new regulations were necessary for restoring public credit, both houses entered upon the affair in a very few days after their first meeting, the result whereof was the foregoing and the three following acts.

Chap. 2. *An act to disable the present sub-governor, deputy-governor, and directors of the South-Sea company to enjoy any office, place, or employment, after the next choice, in the said company, or in the East-India company, or Bank of England, and from voting upon elections in the said company.*

This act stands in no need of explanation.

Chap. 5. *An act to enable the South-Sea company to ingraft part of their capital stock and fund, into the Bank, and another part thereof into the East-India company; and for giving further time for payments to be made by the said company to the public.*

This act gave a power to the South-Sea company to assign and transfer to the Bank such share of that part of their capital, which carried an interest of 5 *l. per cent.* together with the fund attending the same, as should be agreed on between the two companies, not exceeding in the whole *nine millions* capital stock; and a like power of assigning and transferring to the East-India company. The stock thus to be transferred was to be subject to the same reducement and redemption of interest or annuity, as it then was by law, but to be free from payment of any part of what the South-Sea company

had agreed to pay by chap. 4, of the former session, and from the charge of circulating Exchequer bills, which that company had undertaken by chap. 10, of the same session, as also from all debts, &c. then incurred by the said company; and the Bank and East-India company were to have each a proportional share of allowance for charges of management. But, as the proprietors of the annuities and public debts, which had been subscribed into the South-Sea company, contended, that they were not bound by such their subscriptions, and were actually preparing to have the question decided by law; therefore it was provided, that if these proprietors should, by due course of law, be released from their subscriptions, any bargain, or assignment made by the said company, in pursuance of this act, should be void.

*An act for raising money upon the estates of the late* Chap. 23.

*sub-governor, deputy-governor, directors, cashier, deputy-cashier, and accomptant of the South-Sea company, and of John Aislaby, Esq; and likewise James Craggs, senior, Esq; deceased, towards making good the great loss and damage sustained by the said company; and for disabling such of the said persons as are living, to hold any office or place of trust under the crown, or to sit or vote in parliament for the future; and for other purposes in the said act expressed.*

By this act, the estates of all the persons mentioned in the title were vested in trustees to be sold, and the produce thereof, over and above what was by the act allowed to each, was appropriated to the South-Sea company, for increasing their capital stock, and that of all the members thereof, in proportion to their respective shares therein.



## The History of Taxes, &c.

These were the first regulations that were made; but, before this session ended, it was thought necessary to determine the dispute between the company and the subscribing proprietors of the annuities and public debts, by act of parliament; and therefore an act passed, entitled, *An act for making several provisions to restore the public credit, which suffers by the frauds and mismanagements of the late directors of the South-Sea company and others.*

By this act it was enacted, 1st, That the company should be free from what they had engaged to pay the public for liberty of increasing their capital by the purchase of the public debts; and, in lieu thereof, *two millions* only of their capital stock should be sunk and annihilated from Midsummer 1722, together with the annuity attending the same. 2dly, That the company should allow certain quantities of their stock as therein mentioned, to the proprietors of the said annuities and public debts subscribed, and the proprietors of the money-subscriptions upon the money then advanced by them; and that the former should accept of the same in full of all claims; and that the latter should be free from all farther payments, notwithstanding any doubt or question concerning the validity of their subscriptions. 3dly, That the increased capital stock, by means of this whole transaction, gained by the company, should be divided among all the proprietors of the whole capital stock, in proportion to their several interests therein. And, 4thly, That such persons (brokers excepted) as had, since the 25th of March 1720, borrowed money of the company upon the pledge of stock, or subscription-receipts, should be free from any future demand upon that account, provided they paid to the company 10*l.* per cent. of the money borrowed, before Mid-

summer 1722, and the pledges to belong to the company.

Thus the affairs relating to the company were settled; and it might have been expected, that after this, all contracts for stock at the high prices would have been declared void, which was absolutely necessary for restoring credit between man and man, and it would have been but just in the legislature to have done so, as they had, by these regulations, rendered the stock not worth half the intrinsic value it was when those contracts were made; but, perhaps some of the leading men in our legislature were sellers in many of those contracts, and therefore, all that was done in regard to them, was only to declare, that such of them as should be unperformed in whole or in part, and not compounded before September 29, 1721, should be void, if not registered before November 1, 1721, or, if the seller was not possessed of the stock at the time the contract was made, or within six days after; and farther, that no special bail should be required upon any action brought on any such contract. This, instead of being a relief to any buyer, not already a notorious bankrupt, was a forcing him to depart from any objection he might have in law against the contract he had made, and to compound, as soon as possible, in order to preserve his credit, by preventing the registering of the contract. We may therefore easily judge whether the contrivers of this sham relief, were buyers or sellers in such contracts.

The ways and means for raising the supplies granted in this session, were as follow:

Chap. 4. *An act for granting an aid to his majesty by a land-tax for the service of 1721.*

This tax was 3 s. in the pound, and the loan upon it was 1,410,000 l. at 6 l. per cent.

Chap. 20. *An act for continuing the duties on malt, &c. to raise money by way of a lottery, &c.*

By this act the usual malt-tax was continued for another year, and such a precarious situation had our public credit been reduced to by the South-Sea scheme, that, in order to borrow upon this fund, as we have for many years done upon all others as soon as granted, a 10 l. lottery was established; and, if the tax did not amount to 735,000 l. for paying the adventurers in this lottery, which was 35,000 l. more than advanced by them, the same was to be made good out of the next aids granted in parliament after September 29, 1722; and the tickets, both blanks and prizes, were to carry an interest of 4 l. per cent. from June 24, 1722, till paid off.

There was likewise a clause in this act for enabling the York-Buildings company to dispose of rent charges, or annuities by way of lottery, to the full value of such forfeited estates as they had purchased, or should purchase; and this without any limitation of time, or as to the sort or number of lotteries they were to set on foot.

Chap. 27. *An act for raising a sum not exceeding 500,000 l. by charging annuities at the rate of 5 l. per cent. per annum, upon the civil-list revenues till redeemed by the crown; and for enabling his majesty, his heirs or successors, (by causing such a deduction to be made as therein mentioned) to make good to the civil list, the payments which shall have been made upon the said annuities;*



*and for borrowing money upon certain lottery tickets; and for discharging the corporation for assurances of part of the money which they were obliged to pay to his majesty; and for making good a deficiency to the East-India company.*

By this act his majesty was enabled to borrow 500,000 *l.* at 5 *l.* per cent. interest, from September 11, 1721, until redeemed; and his majesty, his heirs and successors, were impowered to cause a deduction to be made of 6 *d.* in the pound, out of all monies, which, after August 1, 1721, should be paid upon all pensions and annuities, charged on the hereditary, or temporary duties, and upon all salaries, fees, and wages, payable in respect of offices of profits, granted by, or derived from the crown, and upon all other payments from the crown whatsoever, or upon any arrears thereof, the pay of the army and navy excepted; which deductions were appropriated to the payment of the said interest; and the debts then due upon the civil-list were, upon getting tallies, to be taken as ready money for the purchase of those annuities, which were made payable at the Bank; but what was most extraordinary, the Bank, though all the other funds should be redeemed, was to continue a corporation, till these annuities should be redeemed by the crown.

As money was thus provided for paying off the debts of the civil-list, there was a clause in this act, from which it appears, that the two Assurance Companies had, by this time paid, or secured to be paid, 300,000 *l.* part of the 600,000 *l.* which they had engaged to pay by chap. 18, of the former session, so that 300,000 *l.* still remained to be paid; but this they were, by this act, released and discharged from, after payment of all the several sums of 38,750 *l.*

each, which they had secured to be paid; from whence we must compute, that his majesty had, in the whole 800,000 *l.* for paying off the debts contracted upon the civil-list in the first six or seven years of his reign.

And, by another clause in this act, a deficiency of 191,028 *l.* 16 *s.* 6 *d.*  $\frac{1}{2}$ , due to the East-India company at Michaelmas 1719, was ordered to be paid to them out of the Sinking Fund, and a small overplus of the duties on salt then remaining in the Exchequer; though no resolution for this purpose had been agreed to in the committee of supplies.

8 Geo. I. 1721. This session began the 19th of October 1721, and ended the 7th of March following; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for granting an aid by a land-tax for the year 1722.*

This tax was, 2 *s.* in the pound; and the sum of 940,000 *l.* was borrowed upon it at 5 *l.* per cent.

Chap. 2. *An act for continuing the duties on malt, &c.*

The loan upon this act was 700,000 *l.* at 5 *l.* per cent.

Chap. 20. *An act for paying off and cancelling one million of Exchequer bills, and to give ease to the South-Sea company, in respect of its present obligation to circulate or contribute towards circulating Exchequer bills; and to give further time to that company for repayment of one million which was lent to them; and for issuing a further sum in new Exchequer bills, and that the Exchequer bills which are to continue, may be circulated at easy and moderate rates, &c.*

By this act, the Exchequer bills then current were computed to amount to 1,919,912 *l.* 10 *s.* viz. a million lent to the South-Sea company, 896,662 *l.* 10 *s.* issued in lieu of old bills, by the malt-act of 6 Geo. I, and 23,250 *l.* issued by the said act for the interest on the old bills then cancelled. Of these current bills a *million* was by this act to be paid off and cancelled at Lady-day 1722, by the money then arisen, or afterwards to arise out of the Sinking Fund; and, in lieu of them, the Treasury were empowered to issue, after the said day, a like sum in new Exchequer bills, at 2 *d.* *per cent. per diem*; to be placed as so much cash in the hands of the tellers of the Exchequer for the service of the ensuing year; because the South-Sea company found themselves unable, and were afterwards, by this act, indulged with time, until June 7, 1723, to repay the million lent to them by 6 Geo I, chap. 10, (see p. 216.) And, as they were to pay 5 *l.* *per cent.* interest for the same, they were, by this act, acquitted of the obligation they lay under by the said act of 6 Geo. I, chap. 2, as to the circulation of Exchequer bills; and the Treasury were empowered to enter into a contract for circulating the same, with any persons who would agree to do so at a rate not exceeding 3 *l.* *per cent. per annum*, as well for paying the interest at their own costs, as in reward for their service, upon all such bills, so long as they should exceed *one million* in principal, and 20 *s.* *per cent. per annum* after their being reduced to a *million* or under. And, for securing such persons, the Sinking Fund, as well as the debt due by the South-Sea company, was charged with the payment of the principal and interest, or allowance for circulation, of all such bills.



## The History of Taxes, &c.

Moreover, by a clause in this act, it was declared, that the civil-list revenues did produce, in clear money for one year, ended at Michaelmas 1720, 102,682 *l.* 7 *s.* 11 *d.*  $\frac{3}{4}$ , above the sum of 700,000 *l.* And, as this overplus-money belonged, and was to be replaced to the Sinking Fund, out of the 500,000 *l.* which his majesty was impowered to borrow by chap. 27, of last session; therefore, by proper clauses in this act, the method was prescribed, and the Treasury impowered to do so.

By this act likewise, a new tax was imposed, which we may call the 38th branch of the customs (see page 175.) and which was an additional duty of 2 *s.* per bushel, and proportionally over and above all former customs and duties, upon all apples imported after Lady-day 1722, during three years, or before the end of the session of parliament next following the said term. This new tax was appropriated for raising the supplies granted in this session; but there was no power granted by this act, for borrowing money upon, or mortgaging this new imposition.

Also, by some other clauses in this act, the duties then payable on pictures imported, were after Lady-day 1722 abolished, and, in lieu thereof, new duties imposed, according to their dimensions, *viz.* 3 *l.* per picture of four square feet or upwards; 40 *s.* per picture of two feet square, and under four; and 20 *s.* for every picture under that size. Those duties were appropriated to the same uses with the old, and to continue for the same time, that is to say, for ever.

9 Geo. I, This session began the 9th of October 1722,  
1722. and ended the 27th of May 1723; the ways  
and means for raising the supplies granted in  
it, were as follow:

*An act for granting an aid by a land-tax for the* Chap. 2.  
*year 1723.*

By this act the sum of 18,243 *l.* 1 *s.* 2 *d.*  $\frac{1}{2}$ , of former land-taxes then in the Exchequer, was appropriated to the supply, and a land-tax of 2 *s.* in the pound was continued for another year; on which a million was to be raised, either by loans, or by Exchequer bills, at 3 *l.* per cent.

*An act for continuing the duties on malt, &c.* Chap. 3.

By this act the sum of 750,000 *l.* was to be raised by a 10 *l.* lottery.

*An act for redeeming certain annuities, now payable* Chap. 5.  
*by the cashier of the Bank of England, at the*  
*rate of 5 l. per cent. per annum.*

In order to understand this act, which was founded upon the resolution of a committee of the whole House upon the state of public credit, agreed to December 18, we must observe, that the 5 *l.* per cent. annuities, which had been established by 3 Geo. I, chap. 7, (see page 196.) the capital sum of 1,204,786 *l.* 3 *s.* 4 *d.*  $\frac{3}{4}$ , remaining unsubscribed into the South-Sea company, and that notice had been given for paying off the same; therefore by this act, 204,786 *l.* 3 *s.* 4 *d.*  $\frac{3}{4}$ , part of the said sum was to be paid off by the produce of the Sinking Fund, and one million of Exchequer bills to be issued at 2 *d.* per cent. per diem, which bills were to be gradually paid off, and cancelled by the future produce of the same fund. We must likewise observe, that of the 5 *l.* per cent. annuities established 1 Geo. I, sess. 2, chap. 19, 21, (see page 193.) the capital sum of 235,297 *l.* 18 *s.* 4 *d.* remained unsubscribed into the South-Sea

company; therefore by this act, and the resolution of the said committee, notice was given, that the said sum would be paid off at Lady-day 1724.

Chap. 6. *Act act for reviving and adding two millions to the capital stock of the South-Sea company, and for reviving a proportional part of the yearly fund payable at the Exchequer, and for dividing their whole capital (after such division made) into two equal parts or moieties, and for converting one of the said moieties into certain annuities for the benefit of the members, and for settling the remaining moiety in the said company, &c.*

By this act, which had the same foundation with the preceding, the *two millions* capital stock of the South-Sea company, which had been sunk by virtue of 7 Geo. I, sess. 2, chap. 1, (see page 222.) was restored to them, together with the annuity attending the same. Thus every shilling advantage, which the public was to have reaped by this famous transaction was annihilated; and the proprietors, meaning the old proprietors, every one of whom ought to have been punished for consenting to the fraudulent management of their directors, were highly rewarded; for, by having the surplus-stock divided among all the proprietors, both old and new, in pursuance of the said act of 7 Geo. I, sess. 2, chap. 1, the old proprietors got near, if not above *50 l. per cent.* added to their former capital; whereas, if justice had been done upon either of them, or to the public, the old proprietors ought to have been made to pay the whole of what the company engaged to pay to the public for leave to increase their capital, which might have been easily done by calling for the company's books, as they stood when that contract was approved of by the



general court. This would for the future have made the proprietors of all public companies a little cautious of empowering their directors to set on foot any schemes for defrauding the public; but, by our thus allowing them to divide the spoil among them, without obliging them to pay one shilling of that which they had agreed to pay, we may be said to have sold them a legal licence to cheat mankind; and, after they had cheated as much as they could, we then released what they had promised to pay for it, which was a precedent of a most dangerous tendency.

By the same act, the capital of this company, which then amounted to 33,802,483*l.* 14*s.* 2*d.* was divided into two parts, one moiety of which to remain as the South-Sea company's capital, and to have the advantage as well as risk of their trade, together with their allowances for expence of management, being 9397*l.* 9*s.* 6*d.* *per annum*, and the other moiety was converted into annuities at 5*l.* *per cent.* till Midsummer 1727, and 4*l.* *per cent.* afterwards; the first moiety to be called the South-Sea company's trading-stock, and the other was to be called South-Sea annuities; and, as the whole of the annuity, payable to the company until Midsummer 1727, amounted to 1,651,730*l.* 10*s.* 10*d.*  $\frac{1}{2}$ , and afterwards to 1,352,099*l.* 6*s.* 11*d.*  $\frac{1}{2}$  *per annum*, the annuitants were to have their annuities paid out of the same, and the residue to belong to the trading stock. If the produce of the duties should be deficient, the two moieties were to bear equal share of that deficiency, until it should be provided for by parliament; but the whole was again declared redeemable after Midsummer 1727, by payment of not less than 500,000*l.* at a time, to be applied to the paying off so much of the

annuity, or trading-stock, as the parliament should then direct,

Chap. 18. *An act for granting an aid to his majesty for laying a tax upon Papists, and for making such other persons, as, upon due summons, shall refuse, or neglect to take the oaths therein-mentioned, to contribute towards the said tax; for reimbursing to the public part of the great expences occasioned by the late conspiracies; and for discharging the estates of Papists from the two third parts of the rents and profits thereof for one year, and all arrears of the same, and from such forfeitures as are therein more particularly described.*

By this act the real and personal estates of Papists and Nonjurors were charged with 100,000 *l.* to be raised out of the same in 1723, over and above their double land-tax; and, for this purpose, the sum to be raised upon such estates was, by this act, particularly and distinctly assessed upon each county, and upon many of our cities; but the sum total of all these assessments amounted to no more than 95,989 *l.* 19 *s.* 9 *d.* so that we do not see how it could produce 100,000 *l.*; and yet upon this fund, the Treasury were impowered to borrow by loans, or Exchequer bills 100,000 *l.* at 3 *l.* per cent. although by the act there was above 6 *d.* in the pound to be allowed for collecting the same.

Chap. 19. *An act to continue the coinage duties, &c.*

By this act, the 7th branch of the customs (see page 167.) was continued for seven years longer, and to the end of the then next session; with an allowance to the Treasury as before, to make it good 15,000 *l.* a year. And, by the same act, the duties payable *ad valorem* on books, were abolished, and a duty of 14 *s.* per

*hundred weight imposed upon all bound books imported, after June 24, 1723.*

This session began the 9th of January 1723, 10 Geo. I. and ended the 24th of April 1724; the ways<sup>1723</sup> and means for raising the supplies granted in it, were as follow:

*An act for an aid by the land-tax for the year* Chap. 1,  
1724.

This tax was 2 s. in the pound, and the sum borrowed upon it 1,000,000 l. at 3 l. per cent. and the sum of 11,420 l. 1 s. 3 d.  $\frac{3}{4}$ , remaining in the Exchequer for arrears of several land-taxes, payable in 1721, or before, was applied as part of the supply for 1724.

*An act for continuing the duties on malt, &c.* Chap. 2,

By this act, the usual malt-tax was continued for another year, and the money to be raised, as before by that pernicious method called a lottery.

*An act for redeeming certain annuities after the rate* Chap. 20.  
of 5 l. per cent. per annum, and for payment of the principal and interest on the standing orders for the blank tickets in the lottery granted for the service of the year 1714; and for making good the loss which happened in the treasure of his majesty's Exchequer, by the reduction of guineas; and for granting relief to Catherine Collingwood, widow.

By this act, the produce of the Sinking Fund, on or before Lady-day 1724, (except what had before been appropriated) was applied towards paying off the principal and interest of such of the annuities, established by 1 Geo. I. sess. 2,



chap. 19, 21 \*, and such of the standing orders for the blank lottery tickets, established by 12 Ann. † sess. 2, chap. 9, as had not been subscribed into the capital stock of the South-Sea company; for which purpose the said produce, together with the monies applicable to the payment of the said standing orders, were to be issued by way of imprest, to the cashier of the Bank, and to the pay-master of the said orders. There was besides, in this act, a clause without any authority from the committee of supply, for allowing to the tellers of the Exchequer, 15,144 l. 19 s. to make good the loss by the reduction of guineas, from 21 s. 6 d. to 21 s. with respect to the guineas then in their office: and another clause for paying 6000 l. to Mrs. Collingwood.

Chap. 10. *An act for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate, and cocoa paste imported; and for granting certain inland duties in lieu thereof.*

By this act, a considerable alteration was made as to the duties payable upon the importation of coffee, tea, cocoa nuts, chocolate, and cocoa paste; for the duties payable upon coffee and tea, by 6 and 7 W. III, chap. 7, by 3 Ann. chap. 4, and by 10 Ann. chap. 26, and the duties payable upon cocoa nuts, by the said acts of 6 and 7 W. III, chap. 7, and 3 Ann. chap. 4, were, from June 24, 1724, abolished, and, in lieu of these, the inland duties, or excises following, were imposed, viz. on all coffee to be sold, 2 s. per pound; on all tea to be sold, 4 s. per pound, and on all chocolate to be made or sold, 1 s. 6 d. per pound, over and above all customs and duties payable by other acts, upon

\* See p. 193.

† See p. 161.

the importation thereof; and chocolate ready made, or cocoa paste, were from that day prohibited to be imported. The reasons assigned for these alterations were, that the duties then subsisting upon coffee, tea, cocoa nuts, chocolate, and cocoa paste, were, or might be, very much lessened, not only by the clandestine importation thereof from parts beyond the seas, but also by fraudulent relanding of the same, after they have been exported from this kingdom for foreign parts, and the duties thereupon drawn back, without paying any duties for the same, to the detriment of the revenue, and the ruin of the said traders in the said commodities.

This session began the 12th of November<sup>11 Geo. I.</sup> 1724, and ended the 31st of May 1725; the<sup>1724</sup> ways and means for raising the supplies granted in it, were as follow:

*An act for an aid by a land-tax for 1725.*

Chap. 1.

By this act, a land-tax of 2 s. in the pound was imposed for 1725; and the sum of 13,010 l. 7 s. 2 d.  $\frac{3}{4}$  remaining in the Exchequer for arrears of several land-taxes payable in 1721, or before, was applied as part of the supply for 1725.

*An act for rating such unrated goods and merchandizes, as are usually imported into this kingdom, and pay duty ad valorem, upon the oath of the importer; and for ascertaining the value of all goods and merchandizes, not inserted in the former, or present book of rates, &c.* Chap. 7.

By this act, a new book of rates was established, which was made part of the act, and printed therewith; so that from this time there were very few sorts of goods, but what had a

certain rate fixed upon them, by which they were to pay the duties upon importation; but, if not rated in either of the books of rates, nor by any former act, they were, as before, to pay the duties, according to the value sworn to by the importer, and under the same condition, if undervalued, as before \*. Several new rules and orders for regulating the payment of the duties were added: the additional duty upon apples granted by 8 Geo. I. chap. 20, was continued for seven years, from Lady-day 1725: the duty on drugs, imposed by 10 Ann. chap. 26, was abolished after Lady-day 1725: some new regulations were made as to the duties on paper imported; and rags, &c. fit for making paper, or pasteboard were, from the said day, freed from all duties upon importation; and lastly, a new regulation was made with respect to the duty on pictures imported,

Chap. 8, *An act for continuing the duties on malt, &c. in England, and for granting certain duties upon malt, &c. in Scotland, &c.*

By this act, the usual malt-tax was continued for another year in England; and was now, for the first time, extended to Scotland; but, as the malt in Scotland was not deemed so good as that in England, it was to pay but 3 *d.* per bushel, unless imported into England; in which case the duty was to be made good at the rate of 6 *d.* per bushel; and the duty upon mum, cyder, and perry, was made the same as in England. There was, however, a proviso, that in case the said duty in Scotland did not produce 20,000 *l.* the commissioners of excise should make such a surcharge upon all those who had made any malt in Scotland, as would make

\* See before, p. 165.



the produce amount to that sum. By this act likewise the duty upon news-papers was increased, by making it a halfpenny for every half sheet of which they consisted.

*An act for continuing the several annuities of* Chap. 9.

88,751 l. 7 s. 10 d.  $\frac{1}{2}$ , and 100,000 l. to the Bank of England, until Midsummer 1727; and from thence, for reducing the same to 71,001 l. 2 s. 3 d.  $\frac{1}{2}$ , and 80,000 l. redeemable by parliament, &c.

By this act, the annuities mentioned in the title of it were, with the consent of the Bank, to be reduced, as therein mentioned after Midsummer 1727; and redeemable upon payment of 1,775,027 l. 17 s. 10 d.  $\frac{1}{2}$ , and 2,000,000 l. being the principal sums for which they were first granted, or proportionally upon payment of any part, not being less than 500,000 l. at a time.

*An act for redeeming the annuities of* 25,000 l. per Chap. 17.

annum, charged on the civil-list revenues, by an act of the 7th year of his majesty's reign; and for discharging the debts and arrears due from his majesty to his servants, tradesmen, and others.

By this act, which was brought in, and passed in consequence of a message from his majesty, delivered April 8, his majesty was empowered to raise 1,000,000 l. either by issuing Exchequer bills at 2 d. per cent. per diem, or by any other method at 3 l. per cent. per annum, one moiety of which was to be applied towards repaying the money borrowed, and redeeming the annuities established by 7 Geo. I. sess. 1, chap. 27, and the other moiety towards satisfying the debts and arrears, and other uses of his majesty's civil government; and, as a

security for the repayment of this money, with the interest to grow due thereupon, his majesty was to continue, during his life, the deduction of 6 *d.* per pound out of the payments by the said act made liable thereto; and, after his demise, the said sum, or so much thereof, as should remain unpaid, with all the interest due, was to remain a charge upon the hereditary revenue.

This session became famous for the punishment of one noble lord, and the pardon of another, to wit, the Earl of *Macclesfield*, who was impeached by the Commons, and punished by judgment of the Lords, for misdemeanors in his office of lord high chancellor; and *Henry St. John*, late Lord Viscount *Bolingbroke*, who having obtained his majesty's pardon, got an act passed this session for enabling him to take and enjoy lands, &c. notwithstanding his attainder.

12 Geo. I. This session began the 20th of January 1725,  
1725. and ended the 24th of May 1726; the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for granting an aid by a land-tax for the service of 1726.*

By this act, a land-tax of 2 *s.* in the pound was continued for another year; and the money was to be raised by borrowing at 3 *l.* per cent. or by issuing a million of Exchequer bills, at 2 *d.* per cent. per diem.

Chap. 2. *An act for granting to his majesty the sum of one million to be raised by way of lottery.*

By this act, his majesty, his heirs and successors were enabled to continue the deductions of 6 *d.* per pound, upon all pensions and annuities charged upon the civil list, and upon all sala-

ries, fees, and wages, payable in respect of any offices of profit, except as before in 7 Geo. I, sess. 1, \* chap. 27, out of which 30,000 *l. per annum*, was established as a fund for raising 1,000,000 *l.* at 3 *l. per cent.* by way of a lottery, at 10 *l.* a ticket, which money was to be applied towards discharging and cancelling the 990,000 *l.* value of Exchequer bills then remaining uncanceled, of those that had been issued by 8 Geo. I, † chap. 20, for the use of the civil-list. And, if these deductions amounted to more, the surplus was not to be issued without the authority of parliament; but if to less, the deficiency was to be made good out of the hereditary revenue.

*An act for continuing the duties on malt, &c.* Chap. 4.

This act continued the malt-tax for another year in England and Scotland; and there was to be raised upon it the sum of 750,000 *l.* by borrowing at 3 *l. per cent.* or by Exchequer bills at 2 *d. per cent. per diem.* And, by this act, malt made for exportation was to pay no duty, nor to have any drawback.

*An act for granting an aid to his majesty, by laying a duty upon all victuallers and retailers of beer and ale, within the cities of London and Westminster, and the weekly bills of mortality, &c.* Chap. 12.

By this act, which was called *the pot-act*, such a duty as the commissioners to be appointed by his majesty should direct, not under 1 *l.* nor above 6 *l. per annum*, was imposed upon every victualler and retailer of beer and ale in the cities of London and Westminster, and within the bills of mortality; for which purpose every such retailer was to take out a permission or licence from the commissioners yearly, and compound

\* See p. 224.

† See p. 226.



with them for the duty to be paid, under the penalty of 20 *l.* And all such retailers were prohibited to send any beer or ale out of their house, in any pot, cup, or other drinking vessel, belonging to themselves, that should contain less than one gallon, under the penalty of 40 *s.* which prohibition was designed as a favour; because they lost many of their pots by sending them out; but it was soon found to be impracticable, and therefore never carried into execution. Upon this tax, which was to commence at Midsummer 1726, and to continue *for ever*; and which may be called the 17th branch of inland-duties, the sum of 500,000 *l.* was to be raised by issuing Exchequer bills at 2 *d.* *per cent. per diem*; the surplus, if any, to be applied towards discharging the bills, and, if not sufficient to pay the interest yearly, the deficiency to be made good out of the Sinking Fund, to be replaced out of the first aids afterwards to be granted; according to a former precedent for making the Sinking Fund a collateral security, which precedent, we shall see, was often afterwards followed. Likewise, by clauses in this act, the commissioners were empowered to licence 100 more hackney chairs, at 10 *s.* each *per annum*, which was appropriated to the same use with the former tax on hackney coaches and chairs. And by another clause in this act, the sum of 7,046 *l.* 13 *s.* 8 *d.*  $\frac{3}{4}$ , for arrears of former land-taxes before 1723, was to be applied to the service of 1726.

Chap. 26. *An act for repealing the duty upon snuff, &c.*

By this act, the duty imposed upon snuff, by 8 Ann. \* chap. 7, was, after the last day of May 1726, repealed; and snuff from the Bri-

\* See p. 140.

tish and Spanish settlement in America was rated at 2 s. 6 d. per pound, and from all other parts, except France, at 5 s. per pound, according to which rates it was to pay the duties it remained liable to.

*An act for vesting in his majesty an imposition of* Chap. 27.  
*two pennies Scots upon all ale and beer, brewed and sold in the city of Glasgow, and privileges thereof for satisfying the damages and losses which Daniel Campbell, Esq; lately suffered in a riot there.*

By this act, the sum of 6080 l. was given to make satisfaction to Mr. Campbell (a member) for the damages by him sustained in the late riot at Glasgow, on account of the concern he had, or was supposed to have had, in promoting the act, for laying the duty upon malt, for the service of the year 1725.

*An act for relief of the suitors of the High Court of* Chap. 33.  
*Chancery.*

By this act, a great many new stamp duties were imposed upon law proceedings of almost all kinds, in order to make good the loss which had been sustained by many of the suitors in Chancery, by the insolvency of some of the masters; which was to commence from August 2, 1726, and to continue for sixteen years; and is to be reckoned the 18th branch of our *inland-duties* \*. Upon this fund the said court was enabled to borrow 60,000 l. at 5 l. per cent. for answering, we presume, such suitors as had occasion for their money; for surely, the court was not to borrow money at interest, in order to lodge it in the Bank, without any interest.

\* See p. 183.

Whether the fine imposed upon the Earl of Macclesfield was applied towards making good the said loss, does not appear by the act.

13 Geo. I, This session began the 17th of January 1726,  
1726. and ended the 15th of May 1727; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for an aid by the land-tax for the year 1727.*

This tax was 4 s. in the pound, and the sum borrowed upon it 2,000,000 l. at 5 l. per cent. per annum.

Chap. 3. *An act for redeeming sundry annuities transferrable at the Bank of England, and the annuities payable on standing orders for army-debentures, by the produce of the Sinking Fund, for applying to the same fund, the money remaining in the Exchequer on the head of the banker's debt, and making provision for future claims on the same debt, and for applying the lottery tickets 1726, which were returned into the Exchequer, to the discharging the standing orders made out for the sufferers at Nevis and St. Christopher's, as far as the same will extend.*

By this act, such of the 4 l. annuities, established by 3 Geo. I, chap. 7, in lieu of army-debentures; and by the 5 Geo. I, chap. 3, in lieu of lottery tickets, as had not been subscribed into the South-Sea company, amounting in the whole to 650,453 l. 2 s. 8 d.  $\frac{1}{4}$  and also the 4 l. per cent. annuities since established in lieu of army debentures, in pursuance of several acts for stating the debts of the army, amounting to 548,939 l. 12 s. 6 d.  $\frac{1}{4}$ ; these two sums amounting together to 1,199,392 l. 15 s. 2 d.  $\frac{3}{4}$ , were directed by this act to be paid off half-yearly,



out of the growing produce of the Sinking Fund, and notice of redemption to be given accordingly; and if the Treasury should think proper, the same was to be paid off before discharging the Exchequer bills then charged upon the Sinking Fund. Also the sum of 10,725 *l.* 5 *s.* 3 *d.*  $\frac{1}{4}$ , then remaining in the Exchequer, on the head of the banker's debt, and never claimed, was appropriated to the Sinking Fund, in case no sufficient claim should afterwards be made thereto, or to any part thereof. And the sum of 103,272 *l.* 10 *s.* then remaining in the Exchequer for undisposed lottery tickets in the lottery of last year, was to be applied to such of the proprietors of St. Christopher's debentures as should be willing to accept of the 3 *l.* per cent. annuities, established by that lottery in lieu of their debentures.

*An act for continuing the duties on malt, &c.* Chap. 74

The loan upon this act was 750,000 *l.* at 3 *l.* per cent.

*An act for granting to his majesty the sum of* Chap. 21.  
370,000 *l.* to be raised by loans, or Exchequer bills, to be charged on the surplus-monies of the duties on coals and culm, &c.

By this act, his majesty was impowered to borrow 370,000 *l.* at 4 *l.* per cent. upon the surplus of the 22d branch of the customs, which had been continued for a long term by 5 Geo. I, chap. 9, and afterwards for ever by 6 Geo. I, chap. 4. And if this surplus should not be sufficient to pay the interest, the deficiency was to be made good out of the next aids, or out of the Sinking Fund.

Upon a report from the committee of the whole House, March 7, it was resolved, that in

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four years, from Midsummer 1719, to Midsummer 1723, no more than 1500 *l.* had been paid into the Exchequer on account of the duties on hawkers and pedlars; and that by this neglect, there was a deficiency of 36,693 *l.* 13 *s.* 5 *d.* And yet, though it thus appeared to the House, that the officers of the Exchequer had been negligent of their duty, not so much as a motion was made for enquiring into the conduct of any of them. Nay, the commissioners of hawkers and pedlars themselves were suffered to escape all manner of parliamentary punishment.

In the account laid before this session, how the money granted for last year had been disposed of, there was one article thus: *Item,* For securing the trade of this kingdom, and preserving the peace of Europe, 125,000 *l.*

And though any farther explanation of this gross article was, February 21, absolutely refused to the House; yet, upon the question, it was carried by a great majority, that no such explanation should be insisted on; which is a precedent that may make future ministers very indifferent how they squander the public money.

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# T A X E S

SUBSISTING AT THE END OF

KING GEORGE THE FIRST'S  
REIGN.

**A**LL the taxes which subsisted at the beginning of the former reign, were subsisting at the beginning of the present, with some few alterations, which we have given an account of before in this history: and all except the land and malt-taxes, and a very few others, were now established *for ever*; but the method of perpetuating our taxes, had been greatly altered in favour of the crown; for when taxes first began to be granted *for ever*, as a security for the money to be borrowed upon them, it was, as to many of them, provided by the act that granted them, that, as soon as the money borrowed upon them, with all arrears of interest, should be fully paid and satisfied, the taxes should cease, and be no longer payable: but these, and all other taxes, have since been granted *for ever*, with a provision only, that



after the money borrowed upon them, with all arrears of interest, should be fully paid and satisfied, the produce should not be issued without the authority of parliament, or should be at the disposal of parliament. Between these two methods of granting, the reader must see a very remarkable difference, with regard to the security of our constitution. By the first method the tax ceases of itself, as soon as the money borrowed upon it is paid off, and the people would no longer be bound by law to pay it. But, by the second method, the people remain bound by law to pay the tax, even after the money borrowed upon it has been satisfied: nay, they must remain so bound until the crown has consented to an act for repealing that by which the tax was granted:—And surely, a tyrannical sovereign might more easily prevail with the officers of his Exchequer to issue the money in their hands *without authority of parliament*, than he could prevail with the people to pay any tax whatsoever without the authority of parliament. A full payment of all the national debt, which, indeed, is an event not much to be dreaded, would now therefore be one of the most dangerous things that could happen to our constitution, because the king would then have a revenue of above *four millions* coming yearly into his Exchequer, *without any new grant from parliament*; and, after its being once there, it would be very easy for him to make himself master of it, which revenue would effectually enable him to render his proclamations of equal force with an act of parliament, especially if our parliaments, *by a continued course of corruption and screening*, should render themselves distasteful to the people.

Now, as all the taxes subsisting at the end of Queen Anne's reign, were subsisting at the end of the last reign, and had all, except as before.

mentioned, been made perpetual according to the new method, we need only refer the reader to the list of them in page 164, to page 184, of this history, and observe, that a 38th \* branch had been added to the customs by 8 Geo. I, chap. 20, a 28th † branch to the excise, by 6 Geo. I, chap. 11, and the 17th and an 18th ‡ branch to our inland-duties, by 12 Geo. I, chap. 12, 33. The tax upon pensions, &c. granted by 7 Geo. I, sess. 1, chap. 27, may likewise be added to the number of inland-duties; because all those pensions are paid by the people, and might be diminished, if the possessors can spare to pay this tax upon them: and the alteration in the duties upon coffee, tea, and chocolate, made by 10 Geo. I, chap. 10, may properly enough be called the addition of a 29th branch to the excise. Thus we had subsisting, at the beginning of this reign 38 branches of || customs, 29 branches of excise, and 18 branches of inland-duties, in all 85 different kinds of taxes; many of which branches affect a great variety of sorts of goods; and the laws relating to them make

\* See p. 175.

† See p. 180.

‡ See p. 183.

|| In the account of the several branches of the customs in page 164, we have omitted the duty on white woollen cloths exported, being a duty of 5 s. per piece, granted without limitation in the 6th year of Queen Anne; as also, the Plantation and Barbadoes duties, the former was imposed by 25 Char. II, chap. 7, for ever; being duties of several kinds upon several goods, shipped in our Plantations, and not to be brought to England. The latter is a duty of 4 l. 10 s. per cent. payable in Barbadoes and the Leeward Islands, on goods exported from thence. To these we must add a duty of 5 s. per ton on all French ships, imposed by 12 Char. II, chap. 18, to continue as long as the duty of 50 sous per ton, or any part thereof, on British ships, is continued in France, and for three months after: so that, instead of 38, we may reckon 42 branches in our customs.

by far the greatest part of *the many large folio volumes of statutes* that have been enacted *since the revolution*; whereas all the statutes, from the beginning of our monarchy, to that *famous æra* are (including the original French and Latin, and the English translation) contained in two *folio volumes*; of which those that relate to taxes, make but a very inconsiderable part.

1 Geo. II, This session began the 27th of June 1727,  
1727. and ended —————; the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for the better support of his majesty's household, and the honour and dignity of the crown of Great-Britain.*

By this act, the same revenues, which were payable to his late majesty during his life, for support of the civil-list, were from his death granted and continued to his present majesty during his life; with a clause, that if the produce of those revenues (over and above all annual, weekly, and other payments and incumbrances, charged upon the same by any act of parliament, *and all grants made by his majesty's predecessors*) should, at any time, appear to be so deficient, that within one year, reckoning from Midsummer 1727, the same should not be sufficient to answer and satisfy the yearly sum of 800,000*l.* then, and as often as such deficiency should happen, it should be provided for, and made good out of the next aids to be granted by parliament. After which there was a clause, granting and continuing to his majesty, for his life, all the duties and revenues, which were payable to his late majesty in Scotland; so that his majesty was, by this act, to have 800,000*l.* *per annum*, over and above the crown revenues



of Scotland, with this farther advantage, which the late king had not, that if the revenues produced, in any one year, more than 800,000 *l.* the surplus was to belong to him; but if, in any one year, they produced less, the deficiency was to be made good to him by the next session of parliament.

*An act for enabling his majesty to settle a revenue* Chap. 3.  
*for supporting the royal dignity of the queen, in case she shall survive his majesty.*

By this act, his majesty was impowered to settle, by letters-patent, an annuity of 100,000 *l.* upon the queen during her life, to commence immediately after his majesty's demise, to be paid quarterly; the first quarterly payment to be made at such of the quarterly feasts as should next happen after his demise, and to be charged, not only upon the civil-list revenues, that should then be subsisting, but also upon the revenues of the *aggregate fund*; together with Somerset House and Richmond Lodge.

*An act for continuing the duties on malt, &c.* Chap. 1.

The loan upon this act was 750,000 *l.* at 3 *l.* per cent.

*An act for granting an aid by a land-tax for the* Chap. 5.  
*service of 1728.*

This tax was 3 *s.* in the pound, and the loan upon it 1,500,000 *l.* at 3 *l.* per cent.

*An act for granting an aid to his majesty by sale of* Chap. 8.  
*annuities to the Bank of England at 4 *l.* per cent. redeemable by parliament, and charged upon the duties on coals and culm; and for further applying the produce of the Sinking Fund, &c.*

We have before \* shewn, that a great part of the 22d branch of the *customs*, including the 8th ditto, though a local tax, payable by the people in and about London only, and first granted for their sole use, was by 5 Geo. I, chap. 9, seized for the use of the public; but, by the preceding act of this session, a final end was put to the building of any more churches by the produce of this tax, and the whole of it seized for the use of the public; for, by this act, an annuity of 70,000 *l.* was established and charged upon this branch of the customs, which had been continued *for ever* by 6 Geo. I, chap. 4, upon which annuity the Bank undertook to lend 1,750,000 *l.* at 4 *l. per cent.* and out of this 1,750,000 *l.* so to be lent by the Bank, the following sums were directed to be paid, *viz.* 500,000 *l.* to the South-Sea company, and 193,140 *l.* for repaying and compleating the sum of 360,000 *l.* which, by the said act of 5 Geo. I, chap. 9, was to be raised for building churches.

It was likewise enacted by this act, that out of such monies of the Sinking Fund as should be in the Exchequer at Midsummer (1728, after payment of, or reserving sufficient to pay what was by this, or any other act, directed to be paid out of the same) there should be paid at the said day, and afterwards quarterly, as the same should arise, such sums of money as should, on such quarter-day, be in the Exchequer, towards redeeming the annuity of 71,001 *l.* 2 *s.* 3 *d.*  $\frac{3}{4}$  granted to the Bank by 11 Geo. I, chap. 9, until the payments should amount to *one million*, and the said annuity to be diminished quarterly in proportion to such payments.

\* See p. 209.

*An act for granting an aid to his majesty of* Chap. 9.  
500,000 *l.* towards discharging wages due to  
seamen, &c.

By this act, the Treasury were impowered to raise 500,000 *l.* by loans, at 4 *l.* per cent. or by Exchequer bills, at 2 *d.* per cent. per diem, to be applied towards paying off so much of the seamen's wages then in arrear; which sum of 500,000 *l.* was charged upon the first aids, to be granted by parliament after Michaelmas 1728, or, in default thereof, upon the Sinking Fund, and to be replaced out of the next aids afterwards to be granted.

May 6. A message signed by his majesty, was presented to the House, signifying, that there was a sum, not very considerable, still wanting, for perfecting and fulfilling obligations entered into with the advice and concurrence of last parliament, for securing the trade and navigation of this kingdom, and for restoring and preserving the peace of Europe; and hoping the House would enable him to discharge the same. Upon this message the House, without any farther information, resolved upon, and presented an address to his majesty, assuring him that they would enable him to answer and defray the charges and expences of all such engagements.

This session began the 21st of January 1728,<sup>2</sup> Geo. II, and ended the 14th of May 1729; the ways 1728. and means for raising the supplies granted in it, were as follow:

*An act for continuing the duties on malt, &c. for* Chap. 1.  
the year 1729.

The loan upon this act was 750,000 *l.* at 3 *l.* per cent.



Chap. 4. *An act for granting an aid by a land-tax for the year 1729.*

This tax was 3 s. in the pound; and the sum borrowed upon it 1,500,000 l. at 3 l. per cent.

Chap. 3. *An act for raising the sum of 1,250,000 l. by sale of annuities to the Bank of England, after the rate of 4 l. per cent. per annum, redeemable by parliament; and for applying the produce of the Sinking Fund.*

On February the 3d, a motion was made, that the House would raise the supplies necessary for the current service of the year, without creating any new debt upon any fund whatsoever; but the question was carried in the negative, and this bill afterwards brought in and passed, by which an annuity of 50,000 l. was established, and charged upon the surplus of the 37th branch of the \* *customs*; the 24th, 25th, 26th and 27th branches of † *excise*; and the 14th branch of ‡ *inland-duties*; with proper clauses for making good the deficiency, and disposing of the excess, if any should appear; upon which annuity the Bank engaged to advance 1,250,000 l. to be repaid at not less than 500,000 l. at a time. And, by the same act, a further direction was given for issuing the produce of the *Sinking Fund*, by paying 500,000 l. to the Bank, for redeeming a proportional part of their annuity of 80,000 l. established by 11 Geo. I, chap. 9. As the duties thus mortgaged to the Bank were first granted for paying off in 32 years, the principal as well as interest of the debts charged upon them, the surplus arising by the South-Sea company's paying off that debt, and getting a right to those

\* See p. 175.

† See p. 180.

‡ See p. 183.

duties, properly belonged to the *sinking fund*; and therefore the re-mortgaging of that surplus was really, though not literally, an incroachment upon that *sacred fund*.

*An act for making good the loss occasioned by a sum of money being stolen out of his majesty's Exchequer, in the year 1724.* Chap. 6.

By this act, the treasury were impowered to pay to Lord William Powlet, out of the monies of the *sinking fund*, 4,191 l. 14 s. 6 d. to replace so much stolen out of his office as Teller of the Exchequer. This act was passed in pursuance of a petition from him, without being warranted by any resolution of the committee of supply.

*An act for laying a duty upon compound waters, or spirits, and for licensing the retailers thereof.* Chap. 17.

By this act, a duty of 5 s. per gallon was laid upon all compound spirits in hand at Christmas 1729, or afterwards to be imported, or home-made, over and above all former duties; and an annual tax of 20 l. upon every retailer, in any quantity less than a gallon, to commence July 1, 1729; for which purpose every such retailer was, before that day, to take out a license, and to renew it annually. But this act was designed rather as a prohibition of the retail of such liquors in small quantities, than as the provision for raising money; and was to continue in force for five years only.

This session began Nov. 9, and ended May 15, 3 Geo. II. 1730. The ways and means for raising the supplies granted in it were as follow: 1729.

- Chap. 1. *An act for granting an aid to his majesty by a land-tax for the year 1730.*

This tax was 2 s. in the pound, and the sum borrowed upon it was 1,000,000 l. at 3 l. per cent. per ann.

- Chap. 7. *An act for continuing the duties on malt, &c.*

The loan upon this act was 750,000 l. at 3 l. per cent.

- Chap. 14. *An act for reducing the annuity, or fund of the United East-India company, and for ascertaining their right to trade to the East-Indies, and the continuance of their corporation for that purpose, upon the terms therein mentioned.*

By this act an agreement was established with the East-India company, by which that company was, on or before December 24, 1730, to advance, or rather to make a free gift to the government of 200,000 l. to be applied to the current service; and moreover they agreed, that from and after Michaelmas 1730, their annuity of 160,000 l. should be reduced to 128,000 l. in respect of their capital of 3,200,000 l. being at the rate of *four* instead of 5 per cent. interest; that, upon a year's notice after Lady-Day 1736, their said capital might be paid off by partial payments of not less than 500,000 l. at a time, and their said annuity of 128,000 l. to cease in proportion; and their exclusive privilege of trading to the East-Indies, should cease upon *three* years notice to be given to them after Lady-day 1766, and upon repayment of their said capital, and all arrears of their said annuity. How the company were induced to make all these concessions, does not appear by the act; for they seem to have been as generous to the government at the time this act was passed, as



the government had been to them in the year 1712, when without any consideration, their *exclusive trade* was, by the act 10 Ann. ch. 28. continued to them *for ever*, and their annuity of 160,000 *l.* made irredeemable before Lady-day 1736. They took care, however, by this act, to have their corporation again established *for ever*; and that they might, after the ceasing of their *exclusive privilege*, continue to trade to the East-Indies as a corporation, in common with other of his majesty's subjects trading to those parts.

*An act for raising 550,000 l. by Exchequer bills, to Chap. 16. wards the supply granted to his majesty; and for the further application of the produce of the sinking fund; for applying the arrears of former taxes, &c.*

As by the reduction of the East-India company's annuity, mentioned in chap. 14. preceding, a saving was gained of 32,000 *l.* per ann. therefore by this act the treasury were impowered to raise 550,000 *l.* by issuing Exchequer bills in the usual way at any time before Christmas 1730; to be repaid out of the first aid to be granted after Michaelmas 1730; and, in the mean time, to be charged on the surplus monies to arise after Lady-day 1730, from the duties then charged with the East-India company's annuity; after which this surplus was to attend the disposition of parliament; so that care was taken, that this saving should not be made part of the *sinking fund*, as in prudence, as well as justice, it ought to have been.

By the same act it was provided, that out of the surplusses of the *sinking fund* arisen at Midsummer 1730, or to arise afterwards, there should be issued to the South-Sea company, at the said feast-day, and afterwards, quarterly, such

monies as should then be in the Exchequer, for redeeming part of the annuities, and paying off part of the debt due to that company, until such payments should amount to *one million*; and, if the company should desire to have the whole million paid at once, the Treasury were impowered to borrow at *4l. per cent.* so much as should be wanting to compleat the same at the said feast of Midsummer upon the credit of the future produce of the said fund. Then followed several clauses for regulating the dividing of this payment among the proprietors of the South-Sea capital; for each proprietor was to receive a part of this million, in proportion to the share of the company's capital which he was intitled to, and consequently his share was, from that time, to be proportionally reduced or lessened. And there was likewise a clause for applying to the current service *11,655l. 11s. 9d.  $\frac{1}{2}$* , arrears of land-taxes.

Chap. 20. *An act for taking off certain duties on salt, and for making good any deficiencies in the funds that may happen thereby; and for charging the reduced annuity, payable to the East-India company on the aggregate fund, &c.*

By this act, the 18th branch of the *customs*, and the 6th and 7th branches of *excise*, that is to say, the duties thereby imposed upon salt, were from and after Christmas 1730 abolished; but the duties imposed upon foreign salt, imported by the 10th and 11th branches of the *customs*, were kept standing in the same state they were before; and, as the said 18th branch of the *customs*, together with the said 7th branch of *excise*, had been appropriated with others, as a fund for paying the East-India company's annuity; therefore by this act, that annuity was, for the future, charged upon the *aggregate fund*,

in case the remaining duties charged therewith, should, at the end of any quarter prove deficient; but, if the reduction, intended by chap. 14. of this session, should take place, then the said company's reduced annuity was to be, by this act, wholly charged upon the *aggregate fund*, in case the remaining duties charged therewith, should, at the end of any quarter, prove deficient; but, if the reduction intended by ch. 14. aforesaid, should take place, then the said company's reduced annuity was to be by this act wholly charged upon the *aggregate fund*, and the other duties charged therewith, was to be free from the same, and to be at the disposal of parliament. Moreover, as the said 6th branch of *excise* had been appropriated to the South-Sea company; therefore by this act it was provided, that if any deficiency should happen in that company's original fund, it should be quarterly made good out of the *aggregate fund*.

This was a most popular measure, not only as these duties on salt were very burthensome upon the poor, but as the collection was very expensive to the public; for they had been put under a particular commission, and large salaries allowed to the commissioners and officers, which the people hoped to be free from; but in this they were disappointed; for, by this act, the Treasury were empowered to continue the officers in pay for eighteen months, and before the expiration of that time, as we shall see, the duties were established; so that this abolition seems to have been a concerted scheme for nothing else but for obtaining a new fund of credit, for the purpose of running the nation further in debt.



4 Geo. II. This session began Jan. 21, 1730, and ended  
1730 May 7, 1731. The ways and means for raising  
the supplies granted in it were as follow:

Chap. 1. *An act for continuing the duties on malt, &c.*

The loan upon this act was 750,000*l.* at 3*l.*  
*per cent.*

Chap. 4. *An act for granting an aid by a land-tax for  
1731.*

This tax was 2*s.* in the pound, and the loan  
upon it 1,000,000*l.* at 3*l.* *per cent.*

Chap. 5. *An act for the further application of the sinking  
fund, by paying off one million of South-Sea an-  
nuities.*

By this act a million was to be paid to the  
South-sea company out of the sinking fund at  
Michaelmas 1731. and afterwards quarterly, as  
the same should arise, which payment was di-  
rected to be divided amongst the South-sea an-  
nuitants, and money to be borrowed, as before,  
in case there should not be at Michaelmas suffi-  
cient in that fund to compleat the million.

Chap. 9. *An act for raising 1,200,000*l.* by annuities and a  
lottery, &c.*

The 8th branch of the \* *inland duties*, origi-  
nally appropriated to the East-India company,  
having, by chap. 14, 16, and 20, of the former  
session, been freed from that appropriation, and  
left to the disposal of parliament, it was now  
made a fund for running the nation into a new  
debt of 1,200,000*l.* which, by this act, was to  
be raised for the current service in the manner  
following: 400,000*l.* part thereof, was to be  
raised by sale of redeemable annuities, at 3*l.* 10*s.*  
*per cent.* to commence from Michaelmas 1731;

\* See page. 182.

and 800,000 *l.* the remaining part thereof, was to be raised by a 10 *l.* lottery, at 3 *l.* per cent. interest, to commence at Christmas 1731; and, as a fund for paying these annuities until redemption, the said 8th branch of the *inland duties* was by this act appropriated. This was a sort of legerdemain incroachment upon the sinking fund; for, as the East-India company's annuity had, by chap. 20. of the last session been charged upon the surplusses of the *aggregate fund*; and, as that fund consisted of taxes, all or most of which had been originally appropriated for paying off yearly a part of the principal, as well as the growing interest, of the debts before the time charged upon them, the surplusses of the same ought always to have been deemed a part of the sinking fund, though not expressly appropriated thereunto; therefore from the time the East-India company's annuity was charged upon this fund, the taxes formerly charged therewith, ought to have been deemed a part of the sinking fund; and consequently, the applying them to any other use, was, in effect, an incroachment upon that sacred fund.—Besides, the said sum of 1,200,000 *l.* there was, by this act, appropriated to the current service the following sums, viz. 32,516 *l.* 12 *s.* 11 *d.*  $\frac{3}{4}$ , arrears of former land taxes, payable in 1728, or before; 669 *l.* 9 *s.* 10 *d.*  $\frac{1}{4}$ , arrears of former malt duties; and 9528 *l.* 3 *s.* 1 *d.* duty on compound liquors, &c. imposed by 2 Geo. II. ch. 17.

*An act to continue the duties for encouragement of* Chap. 12.  
*the coinage of money.*

By this act the coinage duties, and the former power for making them up 15,000 *l.* per annum, for the use of the Mints, were continued from March 1, 1730, for seven years, and

until the end of the session of parliament next following.

5 Geo. II, 1731. This session began the 13th of January 1731, and ended the 1st of June 1732; the ways and means for raising the supplies granted in it, were as follow :

Chap. 1. *An act for continuing the duties on malt, &c. for the year 1732.*

The loan upon this act was 750,000 *l.* at 3 *l.* per cent.

Chap. 5. *An act for granting an aid by a land-tax for the year 1732.*

This tax was 1 *s.* in the pound; and the loan upon it 500,000 *l.* at 3 *l.* per cent.

Chap. 6. *An act for reviving the duties on salt.*

By this act, all the duties upon salt, which had been abolished by 3 Geo. II, chap. 20, and the several regulations relating thereto, were revived from and after Lady-day 1732, for the space of \* three years; and, upon this fund, 500,000 *l.* was to be raised by loans, or Exchequer bills, at 3 *l.* per cent. for the service of the ensuing year. The revival of these duties was violently opposed, and the several motions that were made, shew how pernicious these duties are to several sorts of manufactures, as well as our fisheries, navigation, and, indeed, our constitution. These motions were as follow, viz.

\* These duties were, by 7 Geo. II, chap. 6, continued for seven years; by 8 Geo. II, chap. 12, continued for four years; by 14 Geo. II, chap. 22, continued for seven years; by 18 Geo. II, chap. 5, continued for six years; and by 26 Geo. II, chap. 3, continued without limitation.



1. That the persons employed in collecting and managing these duties should be restrained from being a returning officer, or voting or influencing any elector, at any election of parliament men.

2. That home-made salt, used in victualling ships, should be exempted from the duties.

3. That potters should be allowed a drawback of the duties upon all salt used in glazing their earthen ware.

4. That salt, used for manuring land, should be exempted from the duties.

5. That the assize of salt sold before these duties do take place, should be fixed.

6. That salt, used in dressing and curing leather, should be exempted from the duties.

7. That salt, used in making glass and glass bottles, should be exempted from the duties.

But all these motions were rejected by a majority; and, it is almost certain, that petitions would have been presented against the bill from most parts of the kingdom; but this was prevented by the treatment of a petition from Bristol, which was offered to be presented February 22, against the revival of the salt-duties, and a motion made for bringing it up; but the question was carried in the negative by a great majority; so that, upon the whole, we may, from the several steps of this affair, form a pretty certain judgment of the complexion of this parliament; for, by the account of the salt-duty laid before the House of Commons in the year 1731, it will appear, that in order to save 1 s. in the pound, to the landed interest, which is but a little more than 500,000 l. the nation was to pay 630,000 l. that is to say, 185,000 l. yearly, being the neat produce; which for three years is 555,000 l. and 25,000 l. yearly for ex-

pences of management, which, for three years, is 75,000 *l.* besides the great trouble and expence which our salt-works and fisheries are exposed to, in order to intitle themselves to the drawbacks, and discounts mentioned in the said account.

Chap. 17. *An act for the further application of the Sinking Fund, by paying off one million of South-Sea stock, &c.*

By this act, it was enacted, that out of such monies as should be in the receipt of Exchequer, of the surplusses, called the Sinking Fund, at Lady-day 1732, there should be issued to the South-Sea company, 1,000,000 *l.* towards redeeming part of the annuities attending on their capital stock; and, that a proportionable part of the said stock should cease, for the benefit of the public. And, that the sum of 123,580 *l.* 2 *s.* 5 *d.*  $\frac{1}{2}$ , granted for the service of the year 1731, and not applied, should be applied to the service of 1732.

6 Geo. II, This session was opened the 16th of January  
1732. 1732, and ended the 13th of June 1733; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for continuing the duties on malt, &c.*

The loan upon this act was 750,000 *l.* at 3 *l.* per cent.

Chap. 2. *An act for granting an aid by a land-tax for 1733.*

This tax was 1 *s.* in the pound, and the loan upon it 500,000 *l.* at 3 *l.* per cent. and by sect. 145 of this act, the sum of 33,143 *l.* 6 *s.* 1 *d.*  $\frac{1}{2}$ ,

arrears of former land-taxes, was appropriated to the service of 1733.

*An act for enabling his majesty to apply 500,000 l. Chap. 25.  
out of the Sinking Fund for the service of 1733 ;  
and for the farther disposition of the said Fund,  
by paying off one million of South-Sea annuities :  
and for enabling his majesty out of the monies  
arisen by sale of lands in the island of St. Christo-  
pher's, to pay 80,000 l. for the marriage portion  
of the Princess Royal, and 10,000 l. to the trus-  
tees for establishing the colony of Georgia in Ame-  
rica, and for making good all deficiencies and  
charges, by taking of broad pieces into the  
Mint, out of the coinage duty, &c.*

By this act, besides the *million* to be issued to the South-Sea company, in part of payment of that moiety of their capital, called South-Sea annuities \*, the sum of 500,000 l. was taken from the Sinking Fund, and applied to the current service ; which misapplication was probably foreseen by some gentlemen in the House ; for, in order to prevent it, a motion was made, February 7, that the House would raise the necessary supplies for 1733, without creating any new debt upon any fund whatsoever ; but the question was carried in the negative.—The application of the 90,000 l. arisen from the sale of the lands in St. Christopher's, as mentioned in the title of this act, was likewise an incroachment upon the Sinking Fund ; for it ought certainly to have been applied towards payment of the debt contracted by St. Christopher's debentures, as fast as it came into the Exchequer. As to the clause relating to the coin ; upon a petition from several merchants

\* See 9 Geo. I, chap. 6, p. 230.



to the House it was resolved, that all the old broad pieces should be called in, at the rate of 4 *l.* 1 *s.* per ounce troy, in order to be recoined in guineas; and that the loss and charge thereof should be made good by the coinage duty, which resolution was established by this clause. By another clause in this act, the Treasury were impowered to pay out of the monies reserved for building fifty new churches, 4000 *l.* and 1200 *l.* for the church and dormitory of St. Peter, Westminster; and, by another clause, though nothing of it appears in the title of the act, a resolution of May 17th was established; which was, "That one seaman be allowed  
 " upon the books of every ship of war in sea-  
 " pay, in every hundred men that her comple-  
 " ment shall consist of; and that the produce  
 " of the wages of such seamen, and the value  
 " of their victuals, be given and applied to-  
 " wards the relief of poor widows of commission  
 " and warrant officers of the royal navy, ac-  
 " cording to such rules, orders and regulations,  
 " as his majesty hath, or shall establish and  
 " appoint for that purpose." This was, in effect, a new grant to the crown of 50 *s.* per month, or 32 *l.* 10 *s.* *per annum*, for every hundred seamen we should afterwards have in pay, which amounts to 13,000 *l.* *per annum*, when we have 40,000 seamen in pay, and but 2520 *l.* *per annum* when we have no more than 8000; so that this provision must generally be either too large or too small.

In this session we had no less than three select and secret committees chosen by ballot, one for enquiring into the frauds of the *charitable corporation*; one for enquiring into the frauds of the York-Buildings company, and one for enquiring into the frauds and abuses in the *customs*; but none of them produced any remarkable effect: and, in this session, the famous *excise*-

*Scheme* was introduced; but such a spirit was raised in the nation against it, that, though the question was, upon every division, carried in its favour, the ministers at last were forced to drop this favourite project.

Some writers have observed, that ever since the revolution, that is to say, ever since we had any such thing as a land-tax, there was almost every session an application made for relief against the bankruptcies of the receivers of that tax, who are all appointed by the crown, and yet the people are obliged to make good their deficiencies, if the officers of the crown neglect to take sufficient security, or to give proper notice of their being removed; and this year several of the hundreds of the county of Norfolk applied for being relieved against a loss of this kind, amounting to 4412 *l.* 6 *s.* 11 *d.*  $\frac{3}{4}$ ; therefore in this session, when the House was, April 2, to go into a committee on the land-tax bill, a motion was made for an instruction to the committee, to receive a clause to enable and direct the several commissioners to be appointed in the said bill, to nominate and appoint a receiver, or receivers-general for each county, riding, &c. respectively, within England, and to make the said respective counties, &c. answerable for any deficiency that might happen by such receiver; but upon putting the question, it passed in the negative, though the method proposed has always been practised in Scotland, without any inconvenience, and with great safety to the people. But ministers of state must, by such a method, part with the disposal of many lucrative places and employments, and therefore——

Chap. 28. *An act for converting a further part of the capital stock of the South-Sea company into annuities redeemable by parliament, and for settling the remaining part of the said stock in the said company.*

By this act, a new division was made of the South-Sea \* company's capital; for that which was then called South-Sea stock, amounting to 14,651,103 *l.* 8 *s.* 1 *d.*, was, after Midsummer 1733, to be divided into four equal parts, three of which, amounting to 10,988,327 *l.* 11 *s.* 0 *d.*  $\frac{3}{4}$ , was to be called New South-Sea annuities, and to have no share of the profit or loss by trade, or management, but only the 4 *l.* per cent. annuity payable by the public; and the other fourth part, amounting to 3,662,775 *l.* 17 *s.* 0 *d.*  $\frac{3}{4}$ , was to remain as a trading stock, to run the risk of all loss by trade or management, and to have the whole profits, as well as the residue of the annuity paid yearly by government.

By an act of this session [chap. 17,] 2 Geo. II, † chap. 17, was repealed, from Midsummer 1733, and, from the same time, the duty on French brandy, imposed by 7 and 8 W. III, chap. 20, was to cease; in lieu of which, all brandies imported were subjected to an excise of 1 *s.* per gallon, if single, and 2 *s.* if double distilled, over and above the duties payable for the same by other former acts; so that, from henceforth, all foreign brandies, from whatever country, were made liable to higher duties than rum or spirits, of our plantations in America.

\* See 9 Geo. I, chap. 6, p. 230.

† See p. 253.



This session began the 17th of January 1733, 7 Geo. II, and ended the 16th of April 1734; and the<sup>1733</sup> ways and means for raising the supplies granted in it, were as follow:

*An act for continuing the duties on malt, &c.* Chap. 1.

The loan upon this act was 750,000 l. at 3 l. 10 s. per cent.

*An act for granting an aid by a land-tax for the* Chap. 7.  
year 1734.

This tax was 2 s. in the pound, and the loan upon it 1,000,000 l. at 3 l. 10 s. per cent. and besides, the sum of 20,578 l. 11 s. 10 d.  $\frac{1}{2}$ , arrears of former land-taxes were, by this act, applied to the current service.

*An act for granting and continuing the duties upon* Chap. 6.  
*salt, and upon red and white herrings for the further term of seven years, &c.*

By this act, the duties upon salt, and upon red and white herrings, were not only continued for seven years, from Lady-day 1735, but made a fund for borrowing a million at 4 l. per cent. so that we were to pay at least five quarters interest, which was 50,000 l. before one shilling could be raised from this fund, for payment either of principal or interest. From hence, and from what we have said upon the revival of those \* duties, the reader may judge whether it would not have been better to have raised the land-tax to 4 s. in the pound. But this was not the only disadvantage; for every new fund contributes towards preventing our being able to reduce the interest payable upon the old.

\* See 5 Geo. II, chap. 6, p. 260.

Chap. 12. *An act for enabling his majesty to apply the sum of 1,200,000 l. out of the Sinking Fund for the service of 1734, &c.*

By this act, the whole of the *Sinking Fund*, and probably more than the whole was diverted from the sacred use to which it was at first appropriated, and applied to the current service, at a time when we were at peace with the whole world, except *Angria* the East-Indian pirate. And, lest it should happen that there may be a want of money, before money sufficient may have arisen into the Exchequer from the Sinking Fund, there was a clause for impowering the Treasury to borrow what might be deficient, upon the credit of the growing produce of the said fund, at 4 l. per cent.

In this session was passed the famous law against that sort of gaming called *stock jobbing*, which will remain upon our records as a proof, not only of the public spirit and humanity, but of the good sense and foresight of the honourable gentleman who contrived and promoted it. This act, however, wants amendment.

8 Geo. II, This session began the 23d of January 1734,  
1734 and ended the 15th of May 1733; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for continuing the malt-tax for 1735.*

The loan upon this act was 750,000 l. at 3 l. 10 s. per cent.

Chap. 2. *An act for granting an aid by a land-tax for 1735.*

This tax was 2 s. in the pound, and the loan upon it 1,000,000 l. at 3 l. 10 s. per cent.

*An act for enabling his majesty to apply the sum of* Chap. 11.  
*one million out of the Sinking Fund for the service*  
*of 1735.*

By this act, the *Sinking Fund* was not only diverted, but anticipated; for it was enacted, that before Lady-day 1736, a *million* should be issued out of the same for the current service, and the growing produce after that time, mortgaged for raising what should be wanting to compleat that sum by loans at 4*l. per cent.*

*An act for granting and continuing the duties on* Chap. 12.  
*salt, &c.*

By this act, the duties on salt and red and white herrings, were continued for *four* years longer from Lady-day 1742; and a power given to borrow thereupon 500,000*l.* at 4*l. per cent.* Thus, in order to prevent raising the land-tax to 3*s.* in the pound, we were to pay above 140,000*l.* interest, before one shilling of this fund could be applied to pay off any part of the principal money borrowed upon it. A most surprising instance of parliamentary œconomy and public spirit!

This session opened the 15th of January 1735, 9 Geo. II. and ended the 20th of May 1736; and the 1735-ways and means for raising the supplies, were as follow:

*An act for continuing the duties on malt, &c.* Chap. 1.  
*for 1736.*

The loan upon this act was 750,000*l.* at 3*l. per cent.*

*An act for granting an aid by a land-tax for* Chap. 3.  
*1736.*

This tax was 2*s.* in the pound, and the loan upon it 1,000,000*l.*



Chap. 32. *An act for continuing the additional duties upon stamped vellum, parchment and paper, laid by 12 Geo. I, chap. 33.*

By this act, the above statute of 12 Geo. I, chap. 33, was continued for four years, from August 2, 1742; and it was thereby provided, that when the deficiency of the suitors money shall have been paid, the surplus should be reserved for the public, and applied as directed by parliament. The deficiency provided for by this act was 11,485 *l.* 4 *s.* 5 *d.*

Chap. 23. *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof.*

This was the famous act against distilled spirituous liquors, by which it was enacted, that no person should sell such liquors, *unmixed or mixed*, in a less quantity than two gallons, without a licence, for which they were to pay 50 *l.* yearly; and all such liquors were loaded with a duty of 20 *s.* per gallon, over and above all other duties. As this was designed for prohibiting the use of such liquors, and as it would be a loss to the *civil-list* revenue; for making good that loss, the *aggregate fund* was charged with 70,000 *l.* *per annum* to that revenue, which most people thought was really more than it could lose by the prohibition; and whatever deficiency might thereby happen in any other fund, was to be made good out of the *aggregate fund*. The reader may judge what confusion this would bring into our public accounts; and yet both these provisions were equally unnecessary, because the deficiency of the *civil-list* revenue, under 800,000 *l.* *per annum* must have been made good by parliament, and the other deficiencies would naturally have fallen upon the

*Sinking Fund.* The provision in favour of the civil-list was therefore a tacit confession, that the duties appropriated thereunto produced more than 800,000 *l.* *per annum*, and the other provision became necessary by way of a blind for this.

*An act for enabling his majesty to borrow any sum* Chap. 34.  
*or sums of money, not exceeding 600,000 l. to be charged upon the surplusses, excesses, or overplus-mones, commonly called the Sinking Fund, redeemable by parliament; and for the further disposition of the said fund, by paying off one million of South-Sea annuities, &c.*

By this act, the sacred *Sinking Fund* was mortgaged for 600,000 *l.* to be raised by loans at 3 *l.* *per cent.* A most dangerous precedent; and yet such a precedent was agreed to by parliament in a time of profound tranquillity! but, by way of sugar plumb, a million of the new South-Sea annuities was to be paid off by clauses in this act, founded on a resolution of a committee of the whole house, to consider of the application of the *Sinking Fund*, agreed to May 3; and, in case there should not then be so much money in that fund, the Treasury were impowered, as usual, to borrow what should be deficient, upon the credit of the growing produce.

This session began the 15th of January 1736,<sup>10 Geo.</sup> and ended the 21st of June 1737; and the ways<sup>11, 1736.</sup> and means for raising the supplies granted in it, were as follow:

*An act for continuing the duties on malt, &c. for* Chap. 1.  
*the year 1737.*

The loan upon this act was 750,000 *l.*

Chap. 3. *An act for granting an aid by a land-tax for 1737.*

This tax was 2 s. in the pound: and the loan upon it 1,000,000 l. at 3 l. per cent.

Chap. 17. *An act for repealing the present duty on sweets, and for granting a less duty thereupon, &c. and for appropriating the supplies granted in this session, &c.*

By this act, a duty of 12 s. per barrel was imposed on all sweets made after Midsummer 1737, in lieu of the old duty of 36 s. per barrel, and a fund established thereby for borrowing 500,000 l. at 3 l. per cent. But this duty ought not to have been made a fund of credit; because the old duty had been appropriated to the South-Sea company, and the surplus of it to the \* *aggregate fund*; and therefore this was an incroachment upon the *Sinking Fund*, to which both these funds had been appropriated. And, by a clause in this act, the sum of one million was to be issued for paying off so much of the South-Sea annuities.

11 Geo. II, 1737. This session was opened the 24th of January 1737, and ended the 20th of May 1738; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 7. *An act for continuing the duties on malt, &c. for 1738.*

The loan upon this act was 750,000 l. at 3 l. per cent.

Chap. 14. *An act for granting an aid by a land tax for 1738.*

This tax was 2 s. in the pound, and the loan upon it 1,000,000 l. at 3 l. per cent.

\* See p. 190, 191, 200, 201.



*An act for granting to his majesty the sum of two millions for the service of 1738; and for paying the governor and company of the Bank of England one million, for redeeming an annuity of 40,000 l. payable to them; and for the further appropriating the supplies granted in this session of parliament.* Chap. 27.

By this act, it was enacted, that out of the money that had arisen, or should arise from the Sinking Fund, the sum of 1,500,000 l. should be applied towards the supply of 1738; and his majesty was impowered to raise, by loans, or Exchequer bills at 3 l. per cent. the further sum of 500,000 l. for the same use, upon the credit of the Sinking Fund; but then it was provided, that of this sum of 2,000,000 l. one million should be paid to the Bank, for redeeming the annuity of 40,000 l. part of the 80,000 l. annuity, secured to them by 11 Geo. II, chap. 9; so that, of this annuity, there would then remain due but an annuity of 20,000 l. the other 20,000 l. having been before redeemed, by virtue (as this act says) of 1 Geo. II, chap. 8; but this seems to be a mistake, as appears by the said act; and therefore it is probable, the act intended to be here recited, was the 2d Geo. II, chap. 3.

This session began the 18th of January 1738, 12 Geo. and ended the 29th of April 1738; and the ways and means for raising the supplies granted in it, were as follow:

*An act for continuing the duties on malt, &c. for* Chap. 1.  
1739.

The loan upon this act was 750,000 l. at 3 l. 10 s. per cent. per annum.

Chap. 3. *An act for granting an aid by a land-tax for 1737.*

This tax was 2 s. in the pound, and the loan upon it 1,000,000 l. at 3 l. per cent. per annum.

Chap. 5. *An act to continue the duties for encouragement of the coinage of money.*

By this act the coinage-duties were continued for seven years, from March 1, 1738-9, and to the end of the then next session of parliament; during which time, all the acts concerning coinage, and the power of the Treasury, as to the issuing of 15,000 l. per annum for the coinage, were continued.

Chap. 19. *An act for granting to his majesty the sum of 500 000 l. out of the Sinking Fund, for the service of the year 1739; and for enabling his majesty to raise the further sum of 500,000 l. out of the growing produce of the said fund, &c.*

By this act, the Treasury were directed to issue before Midsummer-day 1739, 500,000 l. out of the Sinking Fund; and after that day to borrow 500,000 l. more, by loans or Exchequer bills, at 3 l. per cent. upon the growing produce of the said fund, towards the supply of 1739. And the sum of 119,451 l. 17 s. 9 d. granted for 1738, and not applied, was directed to be applied to the supply of 1739. But, considering the circumstances of the nation at that time, it is surprising, that our ministers did not chuse to raise the land-tax to 4 s. in the pound, rather than seize upon the whole of the Sinking Fund for the current service; for the resentment of the nation then run so high against the insults and unjust treatment we had for so many years submitted to from Spain, that such a land tax would have been readily agreed to.

One would from hence be apt to conclude, that our ministers at that time were all of the same opinion with one of them, who some time before was so open as to say, that if it were not for our public funds, *and the jobs a minister might thereby make*, our government would not be worth serving. The truth is, our *public funds* are a sort of false dice, which our stock-jobbers play with; and our ministers may always know best and soonest, whether the dice will run high or low; especially if they take two or three Jews, Christian or Hebrew, into their fraternity. Therefore it is to be feared, that we never shall have a minister so honest and disinterested, as to be sincerely for putting a final end to our *public funds*, or to the game of *stock-jobbing*; and it is well known, that the famous law against *stock-jobbing* was crammed down their throats, by the weight and interest of one great and wise magistrate of the city of London; though even his weight, interest, and strength of argument, were not afterwards sufficient for carrying into execution a scheme, which would probably have put an end to most of our *public funds*, or at least, to the transferring them from hand to hand, upon which the profitable *job-work* of our ministers must always depend.

*An act for providing a reward to Joanna Ste-Chap. 23.  
phens, upon a proper discovery to be made by  
her for the use of the public, of the medicine pre-  
pared by her for the cure of the stone.*

This act directs how, and upon what condition the reward of 5000*l.* was to be paid to Mrs. Stephens.



13 Geo. 11, 1739. This session began the 15th of November 1739, and ended the 29th of April 1740; the ways and means for raising the supplies granted in it, were as follow:

Chap. 2. *An act for continuing the duties on malt for the year 1740.*

The loan upon this act was 750,000 l. at 3 l. per cent. per annum.

Chap. 2. *An act for granting an aid to his majesty by a land-tax for 1740.*

This tax was 4 s. in the pound, and the loan upon it 2,000,000 l. at 3 l. per cent. (In the act not exceeding 3 l. 10 s. per cent. p. r annum.)

Chap. 23. *An act for granting to his majesty the sum of one million out of the Sinking Fund, for the service of the year 1740; and for enabling his majesty to raise the further sum of 200,000 l. out of the growing produce of the said fund; and for granting to his majesty the sum of 21,000 l. 1 s. 8 d.  $\frac{1}{2}$ , remaining in the receipt of his majesty's Exchequer, arisen by sale of lands in the island of St. Christopher's, &c.*

By this act, the money above mentioned was to be raised by loans, or Exchequer bills, at 3 l. 10 s. per cent. interest; and the sum of 88,722 l. 7 s. 10 d.  $\frac{1}{4}$ , remaining in the Exchequer, and unapplied, of the money granted for 1739, was appropriated to 1740.

14 Geo. II, 1740. This session began the 18th of November 1740, and ended the 25th of April 1741; the ways and means for raising the supplies granted in it, were as follow:

*An act for granting an aid by a land-tax for the* Chap. 1.  
year 1741.

This tax was 4 s. in the pound, and the loan upon it 2,000,000 l. at 3 l. per cent. (In the act not exceeding 4 l. per cent. per annum.)

*An act for continuing the duties on malt for the* Chap. 2.  
year 1741.

The loan upon this act was 750,000 l. at 3 l. per cent. (In the act not exceeding 4 l. per cent.)

*An act for granting and continuing the duties upon* Chap. 22.  
salt, and upon red and white herrings, for the further term of seven years, &c.

By this act, the salt duties were continued from Lady-day 1746, for seven years, and upon this distant fund, the Treasury were impowered to raise the immediate sum of 1,200,000 l. by loans, or Exchequer bills, at 4 l. per cent. interest; so that for this sum in ready money, we were to pay five years interest, or 240,000 l. before the fund could be applied towards paying off one shilling of the principal or interest; and, as the duty, including expence of management, produces 210,000 l. yearly, (as appears from the account thereof laid before the House of Commons in the year 1731) which, in seven years, amounts to 1,470,000 l. we must reckon, that from this 1,200,000 l. in ready money, the nation was to pay 1,710,000 l. An admirably frugal method of raising the current supplies!

*An act for granting to his majesty the sum of one* Chap. 41.  
million out of the Sinking Fund, and for applying other sums therein mentioned for the service of the year 1741, &c.

By this act, besides the *million* taken from the *Sinking Fund*, the sum of 39,588 *l.* 10 *s.* 10 *d.*  $\frac{3}{4}$ , remaining in the Exchequer, unapplied, of last year's grants, and the sum of 11,434 *l.* 4 *s.* remaining in the Exchequer, and reserved for the disposal of parliament, were appropriated to the service of 1741. In this act likewise there was a power of borrowing the money upon the credit of the growing produce of the *Sinking Fund*, at 3 *d.*  $\frac{1}{4}$  *per cent.* interest, in case the monies of the said fund should not come in fast enough to answer the current service. But we need not wonder that such special care was taken to have ready money for answering all the services of the ensuing year, as a *new parliament* was then to be chosen.

15 Geo. II, 1741. This session opened the 1st of December 1741, and ended the 15th of July 1742; the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for continuing the duties on malt, for the year 1742.*

The loan upon this act was 750,000 *l.* at 3 *l.* *per cent.* (In the act not exceeding 3 *l.* 10 *s.* *per cent.*)

Chap. 11. *An act for granting an aid by a land-tax for 1742.*

This tax was 4 *s.* in the pound, and the loan upon it 2,000,000 *l.* at 3 *l.* *per cent.* (In the act not exceeding 3 *l.* 10 *s.* *per cent.*)

Chap. 3. *An act for granting to his majesty a certain sum out of the Sinking Fund, towards the supply of the year 1742.*



By this act, a *million* was to be raised by loans, or Exchequer bills, at 3*l.* 10*s.* *per cent.* interest, upon the credit of the *Sinking Fund*.

*An act for establishing an agreement with the go- Chap. 13.  
vernor and company of the Bank of England, for  
advancing the sum of 1,600,000*l.* towards the  
supply for the service of the year 1742.*

By this act, the corporation, and all the privileges of the Bank, were continued from 1742, to August 1, 1764, in consideration of which they engaged, and were, by this act, obliged to lend to the government the sum of 1,600,000*l.* at several times, on or before December 25, 1742; for which they were to have an interest after the rate of 3*l.* *per cent. per annum* out of the excise, and they were impowered to enlarge their capital with any further sum not exceeding 1,600,000*l.* additional stock; but the whole made liable to redemption upon 12 months notice after the said 1st of August, and payment of all that should then be due to them.

*An act for granting to his majesty the sum of Chap. 19.  
800,000*l.* to be raised by annuities transferrable  
at the Bank of England, &c.*

By this act, the Treasury were impowered to raise 800,000*l.* by sale of annuities, at the rate of 3*l.* *per cent.* transferrable at the Bank, and payable half yearly, at Christmas and Midsummer; the first payment to be due at Christmas 1742. These annuities were made payable out of the *Sinking Fund* until redeemed by parliament, which they might be at any time, on a year's notice; and out of the same fund, the Treasury were to allow to the cashier and accountant-general to be appointed by the Bank, 250*l.* to the former, and 200*l.* a-year to the latter; and,

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besides, they were to allow to the former out of the purchase-money, 500*l.* for his trouble in receiving and accounting for it. And finally, the Bank was to continue a corporation, and enjoy all its privileges until these annuities should be redeemed.

Chap. 29. *An act for granting to his majesty an additional duty on foreign cambricks, imported into Great-Britain, &c.*

By this act, a duty of 1*s.* 5*d.* per half piece of 6  $\frac{1}{2}$  ells, and 2*s.* 10*d.* per whole piece of 13 ells, was laid on all foreign cambricks for seven years, after August 1, 1742, over and above all former duties; and the same was made a fund for paying a bounty of one penny per yard, of all British and Irish linens from 6*d.* to 12*d.* per yard, price; and a half penny per yard, for all under 6*d.* that should be exported out of Great-Britain, to Africa, America, Spain, or Portugal, for seven years after Lady-day, 1743.

16 Geo. II, 1742. This session began the 16th of November 1742, and ended the 1st of April 1743; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for granting an aid by a land-tax for the year 1743.*

This tax was 4*s.* in the pound, and the loan upon it 2,000,000*l.* at 3*l.* per cent. per annum.

Chap. 2. *An act for continuing the malt-tax for 1743.*

The loan upon this act was 750,000*l.* at 3*l.* per cent.

*An act for repealing certain duties on spirituous liquors, and on licences for retailing the same, and for laying other duties on spirituous liquors, and on licences to retail the said liquors.* Chap. 8.

By this act, the high prohibitory duties upon spirituous liquors, and upon licences for retailing the same, were all abolished; and such moderate duties imposed, after Lady-day 1743, as might raise a considerable revenue, without lessening the consumption, or even the immoderate use of such liquors; for which reason the bill was strenuously opposed by our bishops, as it was plainly an incroachment upon the church; for it shewed, that our ministers had resolved to raise money for the public service upon the sins, as well as upon the luxuries and necessities of the people; whereas, before this time, none but the clergy ever attempted to sell indulgences, or to raise money upon the sins of the people. In times of popery, when public stews and common prostitutes were to be rated, our histories well inform us, that all those about London were under the jurisdiction of the bishop of Winchester, and obliged to keep within his liberty in Southwark, called the Clink, from a little bell they had for regulating the time when those shops of lewdness were to be opened and shut. However, as the king is now head of our church, he has a right to raise money upon the sins of the people; and, as it was foreseen, that a plentiful revenue would from hence arise, therefore notwithstanding the opposition of all our lords spiritual, the bill passed into a law. See the following act:

*An act for repealing the several rates and duties upon victuallers and retailers of beer and ale, within the cities of London and Westminster, and* Chap. 17.



*the weekly bills of mortality; and for transferring the Exchequer bills unsatisfied thereupon, to the duties for licences to sell spirituous liquors and strong waters by retail; and also for enabling his majesty to raise a certain sum of money for the service of the year 1743, to be further charged on the said duties for licences.*

As licences were, by chap. 8, aforesaid, to be granted and annually paid for, by all victuallers and alehouse-keepers who sold any spirituous liquors, and as a double duty upon licences might be a hurt to the revenue; therefore what was called *the pot-act*, that is to say, the 12th of Geo. I, chap. 12, was repealed after Midsummer 1743, by the foregoing act; and, as there was the sum of 481,400 *l.* part of the 500,000 *l.* that had been borrowed upon the said pot-act, still standing out in Exchequer bills, this sum, together with 518,600 *l.* now to be borrowed at 3 *l.* per cent. making in the whole, 1,000,000 *l.* was, by this act, charged upon the licence-duty granted by chap. 8, of this session.

Chap. 13. *An act for raising by annuities, and a lottery in manner therein mentioned, the sum of 1,800,000 *l.* at 3 *l.* per cent. per annum for the service of 1743.*

By this act, the sum of 1,800,000 *l.* was to be borrowed at 3 *l.* per cent. by sale of redeemable annuities, or by Exchequer bills, and by a lottery; that is to say, 1,000,000 *l.* by annuities, or Exchequer bills, and 800,000 *l.* by a lottery at 10 *l.* per ticket, both of which were charged upon the duties on spirituous liquors, granted by chap. 8, aforesaid,

*An act for granting to his majesty the sum of one million out of the Sinking Fund, and for applying a further sum therein mentioned, for the service of 1743, &c.* Chap. 25.

By this act, besides the million to be issued out of the Sinking Fund, the sum of 12,492 l. 2 s. 5 d. remaining in the Exchequer unapplied, of the supplies for the former year 1742, was applied to the service of 1743, with a clause of loan for borrowing the said million at 3 l. per cent. by loans or Exchequer bills.

This session began the 1st of December 1743, 17 Geo. and ended the 12th of May 1744; and the ways and means for raising the supplies granted in it, were as follow:

*An act for granting an aid by a land-tax for 1744.* Chap. 1.

This tax was 4 s. in the pound, and the loan upon it 2,000,000 l. at 3 l. per cent.

*An act for continuing the duties on malt, &c.* Chap. 2:

The loan upon this act was 750,000 l. at 3 l. per cent.

*An act for granting to his majesty the surplus, or remainder of the monies arisen, or to arise, by the duties on spirituous liquors, granted by an act of the last session of parliament, &c. and for establishing an agreement with the united company of merchants of England trading to the East-Indies.* Chap. 17.

As the tax upon spirituous liquors, imposed by the last session had been found to produce a great deal more than would answer the first charge upon it, a case that very seldom happens; and, as this surplus was reserved for the disposition of parliament, that surplus was, by

this act, vested in his majesty, and made a fund for borrowing a *million* from the East-India company; for the lending of which, their former annuity of 128,000 *l.* together with this annuity of 30,000 *l.* were made irredeemable before a year's notice, to be given after Lady-day 1745, and their exclusive trade to the East-Indies was continued from Lady-day 1766, to Lady-day 1780; and even then not to cease but upon *three* years notice to be given after that day.

Chap. 18. *An act for raising by annuities and a lottery, in manner therein mentioned, the sum of 1,800,000 *l.* at 3 *l.* per cent. per annum for the year 1744.*

By this act, the surplus mentioned in the foregoing act [chap. 17,] was made a fund for borrowing 1,800,000 *l.*; part thereof, *viz.* 1,200,000 *l.* to be raised by sale of annuities, and 600,000 *l.* by a 10 *l.* lottery; the annuities upon both to be at the rate of 3 *l.* per cent. but then the purchasers of the annuities for the 1,200,000 *l.* were to have a premium of 3 *l.* upon every *hundred pounds* they contributed, to be paid out of the purchase-money; so that, at the very beginning of the war we were now engaged in, we returned to that destructive method of paying premiums for the advance of money, so much practised at the end of the war in Queen Anne's time. There was now no less a sum than 5,600,000 *l.* charged upon these new duties on spirituous liquors, and the licences for retailing the same, and they were soon found to be more than sufficient for answering the *growing interest*; for this is all that is now thought of, the payment of the principal being always left to the care of future generations. As this first instance of the government's raising money upon the sins of the people, has succeeded so well, we may perhaps see the pre-



cedent followed in more cases than one; consequently we may expect to see money raised upon whoring, gaming, usury, &c.

*An act for granting to his majesty one million out of the Sinking Fund, and for applying a sum remaining in the Exchequer arisen by the coinage-duty, for the service of 1744, &c.* Chap. 23.

By this act, besides the million to be taken from the *Sinking Fund*, the sum of 36,000 *l.* remaining in the Exchequer, arisen from the coinage-duty, more than had been found necessary for answering that service, was applied to the service of the ensuing year. And, as every money act has generally a borrowing clause, the Treasury were impowered to borrow a *million* upon this act at 3 *l. per cent.* by loans, or Exchequer bills. In all which cases it is to be hoped, the Treasury chose to borrow by Exchequer bills, as being less expensive to the public; because it is not necessary to issue the bills but by degrees, as the money comes to be wanted, and the interest ceases as soon as money comes into the Exchequer to pay them off, or, as soon as they are paid into the hands of any of the revenue collectors. But this is a fact which our parliaments have never thought fit to inquire into.

This session began the 27th of November 18 Geo. 1744, and ended the 2d of May 1745; and the ways and means for raising the supplies granted in it, were as follow:

*An act for granting an aid by the land-tax for the year 1745.* Chap. 1.

This tax was 4 *s.* in the pound, and the loan upon it 2,000,000 *l.* at 3 *l. 10 s. per cent. per annum.*

Chap. 2. *An act for continuing the duties on malt, &c.*

The loan upon this act was 750,000 *l.* at 3 *l.* 10 *s.* per cent.

Chap. 5. *An act for granting and continuing the duties upon salt, and upon red and white herrings, for the further term of six years, &c.*

This act continued the duties on salt, &c. from Lady-day, 1753, (when, by 14 Geo. II, chap. 22, they were to expire) to Lady-day, 1759; and, upon this fund, the Treasury were impowered to borrow a million, at 3 *l.* 10 *s.* per cent. payable at the Exchequer, and to commence at Lady-day, 1745, though the last payment of the principal was not to be advanced, and paid into the Exchequer until November 21, 1745.

Chap. 9. *An act for granting to his majesty several additional duties upon all wines imported into Great-Britain; and for raising a certain sum of money by annuities, and a lottery in manner therein mentioned, to be charged on the said additional duties.*

By this act, a new duty of 8 *l.* per ton on French wine or vinegar, and 4 *l.* per ton on all other wines or vinegar, over and above all other duties, was imposed from Lady day 1745; and upon this fund, the Treasury were impowered to raise 2,000,000 *l.* at 3 *l.* per cent. payable at the Bank; that is to say, 1,500,000 *l.* by sale of annuities, and 500,000 *l.* by a 10 *l.* lottery; and, as an encouragement to subscribe, every subscriber for ten tickets in the lottery, was to have an additional annuity of 4 *l.* 10 *s.* per annum for his own, or the life of any person he should name.

*An act for granting to his majesty the sum of* Chap. 22.  
800,000 l. out of the Sinking Fund; and for  
granting a sum remaining in the Exchequer,  
arisen by the surplus of the duties upon malt, &c.  
for the service of the year 1745, &c.

By this act, besides the 800,000 l. to be taken  
from the Sinking Fund, with a clause for bor-  
rowing the money at 3 l. 10 s. per cent. the sum  
of 21,244 l. 13 s. 8 d.  $\frac{3}{4}$ , being the surplus of  
the duties on malt for 1743, was appropriated  
to the service of the year 1745, &c.

*An act for repealing the present inland duty of* 4 s. Chap. 26.  
per pound upon all tea sold in Great-Britain,  
and for granting to his majesty certain other in-  
land-duties in lieu thereof, &c.

By this act, the inland-duties, then payable  
on tea, were abolished; and, from Midsummer  
1745, all the tea sold in Great-Britain, was sub-  
jected to a duty of 1 s. per pound weight, and  
25 l. per cent. of the gross price, for which it  
should be sold at the East-India sales, over and  
above all customs on importation, to be paid in  
ready money before taking it out of the ware-  
house.

This session began the 17th of October 1745, 19 Geo.  
and ended the 12th of August 1746; and the 11, 1745.  
ways and means for raising the supplies granted  
in it, were as follow:

*An act for granting an aid by a land-tax for the* Chap. 3.  
year 1746.

*An act for continuing the duties on malt, &c. for* Chap. 4.  
the year 1746.

With respect to these two acts, we must re-  
collect, that, upon the success of the young



*Chevalier*, or Pretender, in Scotland, and his entering England, though his little army never amounted to 5000 effective men, such a panic seized the people of this country, that it was found impracticable to borrow money as usual from private hands, either upon the land, or malt-tax acts; therefore application was made, and both mortgaged to the Bank, for *one million* (see the following act) only at 4*l.* per cent. from which it is evident, that notwithstanding the many addresses, offering lives and fortunes, there were very few who would venture any considerable part of their fortune for the preservation of our present happy establishment. And yet, at the same time, there were many voluntary subscriptions for money set on foot, to which multitudes subscribed a *guinea* or more, as they thought they could spare it, out of their annual income, by which, we suppose, they imagined, that they intitled themselves to some post or place in the government, as soon as it was resettled. But, whatever their views were, we must observe, that this method of raising money for the public service, was both illegal, and of the most dangerous consequence to our constitution; for it is expressly against law for any person to lend or give money for the support of the government without the authority of parliament; and therefore, in all our money-acts in which there is a clause of credit, that clause impowers the king to borrow, only by empowering the subject to lend. In order to prevent the danger that might ensue from such a precedent, we are surprized, that the parliament, as it was then sitting, did not pass a short act for authorizing these voluntary contributions; but we are still more surprized, that a parliament consisting mostly of those who called themselves *Whigs*, has never since passed an act for preventing this practice being ever

hereafter made a precedent, nor has ever called for any account of the money raised by these voluntary contributions. How different are Whigs *in* place from Whigs *out* of place!

*An act for establishing an agreement with the go-vernor and company of the Bank of England, for cancelling certain Exchequer bills upon the terms therein mentioned; and for obliging them to advance the sum of one million upon the credit of the land-tax, and malt-duties granted to his majesty for the service of the year 1746.* Chap. 6.

By this act, the Bank agreed, and was obliged to advance a *million* upon the above-mentioned two acts, at such time as the Treasury should direct, but not above 250,000 *l.* at a time, and each time to have 14 days notice; the whole at 4 *l. per cent.* And further, the Bank agreed, and were by this act obliged, to pay off and deliver up to the Treasury to be cancelled, all the Exchequer bills then standing out, which had been charged upon the duties for licences to sell spirituous liquors, by 16 Geo. II, chap. 8, amounting to 986,800 *l.* for which they had settled upon them an annuity of 39,472 *l.* charged upon the said duties, and a power to add the said sum of 986,800 *l.* to their then capital stock, if they thought fit, and in what method they thought most proper.

*An act for granting to his majesty several rates and duties upon glass, and upon spirituous liquors; and for raising a certain sum of money by annuities, and a lottery, to be charged on the said duties, &c.* Chap. 12.

By this act, several new duties of different kinds, over and above all former duties, were laid upon all sorts of glass to be imported into,

or made within this kingdom after Lady-day 1746, by which all our glass-makers were subjected to the laws of excise, and a great discouragement laid upon the manufacturing of any glass for exportation; for, as a great deal is wasted in the manufacturing of fine glass, the exporter could never intitle himself to draw back the whole of the duty, both being to be computed by the weight of the glass; and this besides the danger of weighing: but no matter what becomes of our trade or manufactures, if money can but be raised for the service of our foreign projects!

By the same act, new duties of different kinds were imposed upon all sorts of spirituous liquors, to be made, extracted, or manufactured in Great-Britain after Lady-day 1746; but great care was taken not to make these additional duties so high as to prevent poor people's getting drunk as often as they pleased; for our view now was to raise money, not to prohibit the consumption.

Upon these two new duties, the government was impowered to raise 3,000,000 *l.*; that is to say, 2,500,000 *l.* by the sale of annuities at 4 *l. per cent. per annum*, to commence from Lady-day 1746, though the last of the subscription-money was not to be paid till December 20, 1746; and 500,000 *l.* by a 10 *l.* lottery, upon which likewise there were to be annuities at the same rate, and to commence from Christmas, 1746; but then every subscriber for *ten* tickets of this lottery was to be intitled to an annuity of 9 *l. per annum*, and so in proportion for any greater number, during his life, or the life of such person as he should name, over and above the redeemable annuity of 4 *l. per cent. per annum*. This may perhaps be thought a very extravagant premium; but then we must observe, that upon this, as well as the two former lotteries, every



subscriber to the lottery was obliged to subscribe for a proportional value of the annuities to be sold by virtue of the act; that is to say, if he desired to subscribe for ten tickets in this lottery, he must, at the same time, subscribe for 500 *l.* value of the annuities; consequently every subscriber for 600 *l.* was to have 24 *l. per annum* 'till redeemed; and 9 *l. per annum* during life; which life-annuities, amounted in the whole to 45,000 *l. per annum*; and, supposing this to be worth sixteen years purchase, we must reckon, that in this, which was but the second year of the French war, we paid 720,000 *l.* or 24 *l. per cent.* premium for the advance of this 3,000,000 *l.* besides the expence of drawing the lottery.

*An act to continue the duties for encouragement of* Chap. 14.  
*the coinage of money.*

This act was only to continue the coinage-duties with the same power to the Treasury as before, for *seven* years from March 1, 1745, and to the end of the then next session of parliament.

*An act for settling an additional revenue of* 25,000 *l.* Chap. 29.  
*upon his Royal Highness William Duke of Cumberland, and the heirs-male of his body, for the signal services done by his Royal Highness to his country.*

This act settled the above revenue on his Royal Highness, payable out of the *aggregate fund*, to commence at Lady-day 1746.

*An act for granting to his majesty a certain sum of* Chap. 31.  
*money out of the Sinking Fund, for the service of 1746; and also for enabling his majesty to*

*raise a further sum of money for the uses and purposes therein mentioned, &c.*

By this act, besides a *million* to be taken from, or borrowed at *4 l. per cent.* upon the Sinking Fund, his majesty was impowered, by sign-manuel to the Treasury, to raise *500,000 l.* at *4 l. per cent.* to be paid out of the next supplies before Midsummer 1747, out of the Sinking Fund.

20 Geo. II, 1746. This session opened the 18th of November 1746, and ended the 17th of June 1747; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 2. *An act for granting an aid by a land-tax for the year 1747.*

This tax was *4 s.* in the pound, and the loan upon it *2,000,000 l.* at *4 l. per cent.*

Chap. 5. *An act for continuing the duties on malt, &c.*

The loan upon this act was *750,000 l.* at *4 l. per cent.*

Chap. 3. *An act for repealing the several rates and duties upon houses, windows, and lights; and for granting to his majesty other rates and duties upon houses, windows, or lights, and for raising 4,400,000 l. to be charged on the said rates and duties.*

By this act, the new duties imposed were, for every dwelling-house inhabited within England, *2 s.*; and over and above the said *2 s.* for every window, or light in every such house in Great-Britain, containing from 10 to 14 windows, both inclusive, *6 d.*; from 15 to 19 windows, both inclusive, *9 d.*; and from 20 inclusive and upwards, *1 s.*; which duties were to commence from Lady-

day, 1747, and were to be paid by the inhabitants of the houses, and the act to be carried into execution by the commissioners of the land-tax. And upon this fund, was to be borrowed the sum of 4,000,000 *l.* at 4 *l.* *per cent.* with a premium of 10 *l.* *per cent.* from the time of lending, so that every lender was to have a yearly interest of 4 *s.* 8 *d.* and to be paid 110 *l.* for every 100 *l.* he advanced; yet this must be allowed to be a better bargain for the public than that which had been made the preceding session; and every one may now see, that it would have been still better for the public to have given 5 *l.* *per cent.* interest without any premium.

*An act for granting to his majesty several rates and duties upon coaches, and other carriages therein mentioned; and for raising the sum of one million by way of lottery, to be charged upon the said rates and duties.* Chap. 10.

By this act, a duty of 4 *l.* *per annum* was laid from Lady-day 1747, upon all four-wheel coaches, &c. except hackney-coaches, either for one's own use, or to be let out to hire; and 40 *s.* *per annum* on all two-wheel calashes, &c. Thus our rich people, at last, who can keep coaches of their own, submitted themselves to a tax which had been long paid by those who could not, and were therefore obliged to make use of hackney-coaches; but still they took special care of themselves; for a gentleman, who hires a hackney coach, must pay at the rate of 13 *l.* a-year, but those who are rich enough to keep coaches of their own, are to pay but 4 *l.* *per annum*.—The levying of this duty was committed to the commissioners of excise, and all the penalties and forfeitures inflicted by the act,



made determinable and recoverable as our other excise-penalties are; so that even our quality may now be said to be subjected to the laws of excise. But stage-coaches, and post-chaises, kept for hire, by any post-master, are exempted from this duty; and the produce was charged with the payment of annuities at 4 *l.* *per cent.* upon a *million* to be raised by a lottery of 10 *l.* *per ticket.*

Chap. 36. *An act for granting to his majesty a certain sum of money out of the Sinking Fund, for the service of the year 1747; and also for enabling his majesty to raise a further sum of money for the uses and purposes therein mentioned, &c.*

By this act, besides a *million* to be taken from the Sinking Fund, and to be raised at 4 *l.* *per cent.* by loans or Exchequer bills, his majesty was impowered to raise by Exchequer bills, the further sum of 500,000 *l.* at 4 *l.* *per cent.* for the service of 1747, to be repaid out of the first supplies granted after Michaelmas 1747, or, in failure thereof, out of the Sinking fund.

21 Geo. II, 1747. This session began the 10th of November 1747, and ended the 13th of May 1748; and the ways and means for raising the supplies, were as follow:

Chap. 1. *An act for continuing the duties on malt, &c.*

The loan upon this act was 750,000 *l.* at 4 *l.* *per cent.*

Chap. 7. *An act for granting an aid to his majesty by a land-tax for the year 1748.*

The loan upon this act was 2,000,000 *l.* at 4 *l.* *per cent.*

*An act for granting to his majesty a subsidy of* Chap. 2.  
*poundage upon all goods and merchandizes to be*  
*imported into this kingdom; and for raising a*  
*certain sum of money by annuities and a lottery,*  
*to be charged on the said subsidy, &c.*

By this act, a new burden was laid upon our trade by imposing a new duty, over and above all former duties, of *5 l. per cent. ad valorem*, upon all goods and merchandizes imported into this kingdom, after March 1, 1747, and to be levied in the same manner as the old subsidy. The whole of this duty is indeed to be drawn back, if the goods be exported in *three* years; but this does not prevent all the inconveniencies merchants are exposed to by such duties, or all the prejudices our trade is thereby exposed to. Upon this new subsidy a larger sum was to be borrowed than was ever before attempted to be borrowed upon any one of the many taxes in this kingdom; for no less than 6,300,000 *l.* was to be borrowed upon it at *4 l. per cent.*; and besides this annuity, the lenders were to have a 10 *l.* lottery ticket, by way of additional capital for every hundred pound they advanced; which additional capital was likewise to be attended with an annuity of *4 l. per cent.* till repaid; so that, for this 6,300,000 *l.* the nation was to pay 6,930,000 *l.* with *4 l. per cent.* interest, till the same should be repaid; which interest, it was supposed, the produce of this new subsidy would answer yearly; or, if it did not, the deficiency, as in every other case, was to be made good out of the next supplies; but, as to the principal, the payment of it was, as usual, left to some very distant future generation; for, without a breach of parliamentary faith, the *Sinking Fund* cannot be applied to the payment

of any new debt, till the whole of that due in 1716 hath been paid off \*.

As the subscriptions to all the loans hitherto made, had soon sold at an advanced price, by which the subscribers got considerable advantage; therefore, upon this loan, the courtiers resolved to reserve the subscription to themselves and their particular friends, by which some of the chief Jews in the city, both Hebrew and Christian, were excluded; but these last had such an interest among their friends, both at home and abroad, that they prevented their buying from, or lending money to the courtiers, to make their future payments; so that the subscriptions fell to a great discount, which obliged the parliament to suspend the two payments that should have been made April 22, and May 24, to October 22, and November 24. This was done by two resolutions agreed to April 1, and by clauses in the *† act for permitting tea to be exported to Ireland and the plantations, without paying the inland-duties, &c.* That this discount upon the subscriptions was owing to some such management as we have mentioned, and not to any want of money, is evident; because, as soon as the peace was concluded, the subscriptions rose to a premium; but we hope, it did not oblige our courtiers to accept of any conditions they would not otherwise have agreed to. For indeed, it seems, that soon after Christmas, they were resolved to have a peace at any rate; otherwise they would never have consented to that resolution which was agreed to *nem. con.* Jan. declaring that it was the opinion of that house, that the exportation of corn to foreign parts, was very beneficial to this kingdom, *and ought not to be prohibited at that time.* As there was then a perfect famine

\* See p. 201.

† See chap. 14, of this session.



all over the kingdom of France, one would think, that it was then a very proper time to do as the parliament and government did in the 8th year of Queen Anne, by prohibiting for a year the exportation of corn, and taking all possible care that the enemy should not be supplied with it from Dantzick, Barbary, or any other place.

*An act for granting to his majesty the sum of one million out of the Sinking Fund, for the service of the year 1748; and for applying a sum of money remaining in the Exchequer, arisen by the rates and duties on houses, which determined at Lady-day, 1747, &c.* Chap. 23.

This act was only for applying a million out of the *Sinking Fund* to the current service, and enabling the government to borrow the money at 4 *l. per cent.*

This session began the 29th of November 1748, and ended the 13th of June 1749; and the ways and means for raising the supplies granted in it, were as follow:

*An act for continuing the duties on malt, &c.* Chap. 1.

The loan upon this act was 750,000 *l.* at 4 *l. per cent.*

*An act for granting an aid by a land-tax, &c.* Chap. 2.

This tax was 4 *s.* in the pound, and the loan upon it 2,000,000 *l.* at 4 *l. per cent.*

*An act to charge the Sinking Fund with the payment of annuities in discharge of navy, victualling,* Chap. 23.

*and transport bills, and ordnance debentures, to the amount therein mentioned.*

By this act, the Sinking Fund was charged with the payment of annuities at 4 *l.* *per cent.* upon the principal sum of 3,230,382 *l.* 5 *s.* 1 *d.* for paying off the debts mentioned in the title of the act.

**Chap. 42.** *An act for granting to his majesty the sum of one million out of the Sinking Fund, for the service of 1749; and for enabling his majesty to raise the further sum of one million for the uses and purposes therein mentioned, &c.*

By this act, besides the million to be taken from the Sinking Fund, or raised upon the credit thereof at 4 *l.* *per cent.* his majesty was enabled to raise another *million* by loans, or Exchequer bills, at 4 *l.* *per cent.* from Lady-day, 1749, to be repaid out of the first supplies granted after Michaelmas 1749; or, if no sufficient supplies be granted before Midsummer 1750, to be charged upon the Sinking Fund, and replaced out of the first supplies afterwards granted. And both these sums were to be applied towards answering the supplies granted by this session.

**23 Geo. II. 1749.** This session began the 16th of November 1749, and ended the 12th of April 1750; and the ways and means for raising the supplies granted in it, were as follow:

**Chap. 1.** *An act for reducing the several annuities, which now carry an interest after the rate of 4 *l.* *per cent.* *per annum* to the several rates of interest therein mentioned.*

As there was now great plenty of money, it encouraged our ministers to form a scheme for

reducing the interest upon all our funds to 3 *l. per cent.* for which purpose it was by this act enacted, that all the public creditors, at 4 *l. per cent. per annum*, amounting in the whole to 57,703,475 *l. 6 s. 4 d. ½*, who should, on or before February 28, 1749; subscribe their names, or signify their consent, to accept of an interest of 3 *l. per cent. per annum* to commence December 25, 1749, should have 4 *l. per cent.* until December 25, 1750 and from thence 3 *l. 10 l. per cent.* until December, 1757, without being liable to be redeemed.

This scheme was not, it seems, at first concerted with the proper persons; for the three great companies, and most of our rich Hebrew, as well as Christian Jews, at first refused to come into it; but the chief leaders of these great bodies of men being soon after, we suppose, properly talked to, they were all brought into the scheme, and most of these public creditors had subscribed before the day appointed; and, as to those who had not subscribed, they were by a resolution of the committee of ways and means, and a new act passed in pursuance of it, allowed to subscribe on or before May 30, 1750; but then, by way of punishment for their obstinacy, their yearly interest was to be reduced to 3 *l. per cent.* at Christmas 1755; which most of them submitted to before the said 30th of May; and thus was carried into execution one of the most beneficial schemes, that has, for a long time, been set on foot in this country.

*An act for granting an aid by a land-tax for the* Chap. 2.  
year 1750.

This tax was 3 *s.* in the pound, and the loan upon it 1,500,000 *l.* at 3 *l. per cent. per annum*.



Chap. 3. *An act for continuing the duties on malt, &c.*

The loan upon this act was 750,000 l. at 3 l. per cent.

Chap. 16. *An act for granting to his majesty the sum of one million, to be raised by annuities at 3 l. per cent. per annum, and charged on the Sinking Fund, transferrable at the Bank of England.*

As this nation, by the punctual payment of the interest growing due upon our public debts for so many years, is now become the common repository or sink for the money of almost all those idle drones throughout Europe, who resolve to live upon the interest of their money, without employing it, either in trade, manufactures, or land, by which the poor are employed, and get a living, it became so plenty here, that the government found they could already borrow all they wanted at 3 l. per cent.; therefore neither the land, nor the malt-tax acts of this year, allowed of a higher than that interest; and the subscription for the purchase of annuities at 3 l. per cent. was filled as soon as opened; as the first payment of the purchase-money was only 10 l. per cent. to be made April 20, and the last payment of 25 l. per cent. not till December 18, 1750, whereas the annuity was to commence from Lady-day 1750.

Chap. 21. *An act for granting to his majesty the sum of 900,000 l. out of the Sinking Fund, for the service of 1750; and for applying certain surpluses, remaining in the Exchequer, as part of the supply of the said year, &c.*

Besides the 900,000 l. to be issued out of the Sinking Fund, or raised at 3 l. per cent. upon the credit of this act, for the current service,

the following surplusses, remaining in the Exchequer, after satisfying all payments and annuities due thereon, were applied to the same use, viz.

	l.	s.	d.
Surplus of the additional duties at Christmas last, upon all wines imported,	17,553	10	10
Ditto at Michaelmas last, of the duties upon houses, windows, and lights, and on coaches and other carriages,	29,856	1	11½
Ditto at Michaelmas last, of the subsidy of tonnage and poundage, on goods and merchandizes imported,	71,116	17	6
	118,526	10	3½

This act likewise directed, that the sum of 65,674*l.* 8*s.* 6*d.* savings on forage, &c. for the troops of Russia, and the subsidies to the landgrave of Hesse-Cassel, elector of Bavaria, and duke of Wolfenbuttle, and the sum of 46,849*l.* 11*s.* 10*d.* savings from the pay of the land forces, should be applied towards the expences of the land forces in 1749. But, as these sums were to be taken out of the savings upon other articles, then in the hands of the paymaster general, we have not stated them, as they were not to be provided for by this session in any other way than by directing how those savings should be applied.

*An act for making good a deficiency upon the revenue* Chap. 25.  
*of the office of keeper or clerk of the hanaper,*  
*and for preventing any future deficiency therein,*  
*to answer the public services provided for out of*

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*the same; and for augmenting the income of the office of master or keeper of the Rolls.*

By this act, the new stamp-duty first imposed by 12 Geo. I, chap. 33, which had been allowed to expire in 1746, as the deficiencies charged upon it were all then satisfied, with a surplus of 13,698 *l.* 1 *s.* 11 *d.* over, was revived, and continued from the 24th of June 1750, *for ever*. Out of the surplus then in the Bank, the debt of the *banaper* office was by this act directed to be paid; and the residue, together with the yearly produce, was made a fund for the 3000 *l.* *per ann.* granted to that office and the *Master of the Rolls*. The following recital in this act will explain the nature of the above-mentioned debt due to the *banaper*, viz. “And  
“ whereas the office of keeper, or clerk of  
“ the *banaper* in Chancery, is a very ancient  
“ office, held and enjoyed by grant from his  
“ majesty’s royal predecessors, kings and queens  
“ of this realm; and the yearly revenue thereof,  
“ consisting of several certain yearly rents or  
“ sums, reserved upon grants made by the  
“ crown of the several offices, commonly called  
“ the Seal, or Green-wax office, the Alienation  
“ Office, and the Six-penny Writ Office, in  
“ Chancery the (grant of which last-mentioned  
“ office is now expired and determined) and  
“ also of fees paid upon grants, commissions,  
“ and other patents, passing under the great  
“ seal, which are uncertain and contingent,  
“ hath constantly been issued and applied in and  
“ for the payment of several ancient fees, sala-  
“ ries, and allowances belonging to the lord-  
“ chancellor, or lord-keeper of the Great Seal,  
“ the master of the Rolls, the masters in Chan-  
“ cery, clerk of the parliaments, and other  
“ officers attending the parliament and Great  
“ Seal, and of several bills and disbursements,



“ always paid and allowed out of the revenues  
 “ of the Hanaper office: and whereas the office  
 “ of master or keeper of the Rolls, is an office  
 “ of great trust and consequence to the public,  
 “ and the revenue belonging thereto is not  
 “ adequate to the trouble, dignity, and impor-  
 “ tance of the said office; and whereas the in-  
 “ come or revenue of the said office of the  
 “ *hanaper*, hath not for several years last past,  
 “ been sufficient to answer and pay the several  
 “ fees, salaries, allowances, and disbursements,  
 “ issuing and payable out of the same; and  
 “ and there remained due, and in arrear, at  
 “ Michaelmas 1749, to the several persons  
 “ claiming and intitled to such fees, salaries,  
 “ allowances, and disbursements respectively,  
 “ several sums of money, amounting together  
 “ to the sum of 10,590*l.* 12*s.* 11*d.* and, as the  
 “ revenue of the *hanaper* office will, in all pro-  
 “ bability, still continue to be deficient, not  
 “ only the present debt upon the said office  
 “ will be lost, but the services to which the  
 “ same for the future are to be applied, will  
 “ remain unprovided for,” &c.

This session began the 17th of January<sup>24 G. II.</sup>  
 1750, and ended the 25th of June 1751; and<sup>1750.</sup>  
 the ways and means for raising the supplies  
 granted in it, were as follow:

*An act for continuing the duties on malt, &c.* Chap. 1.

The loan upon this act was 750,000*l.* at 3*l.*  
*per cent.*

*An act for granting to his majesty the sum of* Chap. 2.  
 2,100,000*l.* *to be raised by annuities and a lot-*

## The History of Tares, &c.

*tery, and charged on the Sinking Fund, redeemable by parliament.*

This act directed that the sum of 1,400,000*l.* should be raised by annuities at 3*l.* per cent. per annum, payable at the South-Sea house half yearly; and the sum of 700,000*l.* by a lottery at 10*l.* per ticket.

N. B. *The charges of management allowed the company on these annuities are 1,181*l.* 5*s.* per annum.*

Chap. 7. *An act for granting an aid by a land-tax for 1751.*

This tax was 3*s.* in the pound, and the loan upon it 1,500,000*l.* at 3*l.* per cent.

Chap. 4. *An act for enabling his majesty to raise the several sums of money therein mentioned, by Exchequer bills to be charged on the sinking fund; and for empowering the commissioners of the Treasury to pay off the old and new unsubscribed South-Sea annuities out of the supply granted to his majesty for the service of 1751, &c.*

By this act the Treasury were empowered to agree with the Bank for raising the several sums of 1,013,148*l.* 4*s.* 6*d.* and 176,893*l.* 11*s.* 7*d.* by Exchequer bills at 3*l.* per cent. per ann. to be charged on the sinking fund.

Chap. 11. *An act for reducing the interest of the capital stock of the South-sea company, from the time and upon the terms therein mentioned, &c.*

By this act, the South-sea company were to receive 4*l.* per cent. on their capital stock, until the 25th of December 1757; and from thence only 3*l.* per cent.

*An act for granting to his majesty an additional* Chap. 4.  
*duty upon spirituous liquors, and upon li-*  
*centences for retailing the same; and for repealing*  
*the act of 20 Geo. II. ch. 39, &c.*

The reason of making this act, appears in the preamble to it, which is as follows:  
“ Whereas the immoderate drinking of distilled  
“ spirituous liquors, by persons of the meanest  
“ and lowest sort, hath of late years increased,  
“ to the great detriment of the health and mo-  
“ rals of the common people; and the same  
“ hath, in a great measure, been owing to the  
“ number of persons who have obtained licen-  
“ ces to retail the same, under pretence of being  
“ distillers, and of those who have presumed to  
“ retail the same without licence, more espe-  
“ cially in the cities of London and Westmin-  
“ ster, the borough of Southwark, and other  
“ places within the weekly bills of mortality,  
“ contrary to the good and wholesome laws  
“ heretofore made for preventing thereof: and  
“ whereas we your majesty’s dutiful and loyal  
“ subjects the Commons of Great Britain in  
“ parliament assembled, ever attentive to the  
“ preservation and health of your majesty’s  
“ subjects, have taken this great evil into our  
“ serious consideration, and proposed such laws  
“ and provisions, as appear to us to be most  
“ likely to put a stop to the same; but it may so  
“ happen, that in consequence of the necessary  
“ regulations for that purpose, there may  
“ accrue a failure or deficiency in the respective  
“ funds to which the duties charged upon  
“ spirituous liquors and distiller’s licences,  
“ were appropriated and applicable: now for  
“ the more effectual restraining such abuses,  
“ and to the end that such failure, or defi-  
“ ciency, may be made good; and that the



"public faith, so essential to the well-being of this kingdom, may be supported, &c."

The following duties of excise are hereby granted, from and after the 1st of July 1751, (over and above all duties, charges, and impositions, by any former acts respectively set, rated, and imposed) viz.

For every gallon of low wines, or spirits of the first extraction, made or drawn from any sort of drink, or wash, brewed, or made from any sort of malt, or corn, or from brewers wash, or tilts, or any mixture with such brewers wash, or tilts, to be paid by the distillers, or makers thereof, 3 half-pence.

For every gallon of low-wines, or spirits of the first extraction, made or drawn from cyder, or any sort or kind of British materials, except those before mentioned, or any mixture therewith, to be paid by the distillers or makers thereof, 1 *d.* three farthings.

For every gallon of strong water, or aqua-vitæ, made for sale, of the materials aforesaid, or any of them, to be paid by the distillers, or makers thereof, 4 *d.* halfpenny.

For every gallon of spirits made for sale, from cyder, or any sort or kind of British materials, except those before mentioned, to be paid by the distillers, or makers thereof, 3 *d.*  $\frac{1}{2}$ .

The duty of 5*l.* payable by every distiller for a licence to sell spirituous liquors by retail, granted by the 20th of Geo. II. ch. 39. is hereby repealed, from and after the 24th of June 1751; and no distiller is permitted to sell any spirituous liquors, mixed or unmixed, with any ingredients by retail, after the said time; the act setting forth, that the permitting distillers to take out licences for the retailing spirituous liquors, has greatly tended to increase the drinking of spirituous liquors; many of them suffering the same to be drank in their shops

contrary to the directions of the said act of 20 Geo. II. ch. 39.

*An act for granting to his majesty the sum of* Chap. 47.  
600,000*l. out of the sinking fund, for the service of 1751, &c.*

By this act the treasury were impowered to make new Exchequer bills for raising the said sum of 600,000*l.* at 3*l.* per cent. to be charged on the sinking fund.

This session began the 14th of November<sup>25</sup> Geo. 1751, and ended the 26th of March 1752; and<sup>II</sup>, 1751. the ways and means for raising the supplies granted in it, were as follow:

*An act for continuing the duties on malt, &c.* Chap. 1.

The loan upon this act was 750,000*l.* at 3*l.* per cent. per annum.

*An act for granting an aid to his majesty by* Chap. 3.  
a land-tax for 1752.

This tax was 3*s.* in the pound, and the loan upon it 1,500,000*l.* at 3*l.* per cent. per annum.

*An act for granting to his majesty a certain sum of* Chap. 25.  
money therein mentioned, out of the Sinking Fund, and for enabling his majesty to raise a further sum of money therein also mentioned, by Exchequer bills, to be charged on the said Sinking Fund, for the service of 1752, &c.

By this act the sum of 500,000*l.* was to be issued out of the Sinking Fund for the current service; and the Bank was obliged to advance the further sum of 1,400,000*l.* at 3*l.* per cent. interest to be charged on the Sinking Fund;

Chap. 27. *An act for converting the several annuities therein mentioned into several joint stocks of annuities, transferrable at the Bank of England, to be charged on the Sinking Fund; and also for consolidating the several other annuities therein mentioned, into several joint stock of annuities, transferrable at the South-Sea house.*

This act recites that in pursuance of 4 Geo. II. chap. 9. for raising 1,200,000 *l.* by annuities and a lottery, several persons did advanced and lend 800,000 *l.* part of the said 1,200,000 *l.* upon the credit of the duties in the said act mentioned for the purchase of annuities, after the rate of 3 *l.* *per cent.* transferrable at the Bank of England, and redeemable by parliament; and, that in pursuance of an act of 15 Geo. II. chap. 19. for raising 800,000 *l.* to be raised by annuities transferrable at the Bank of England, several persons did advance and lend the said sum of 800,000 *l.* upon the credit of the surplusses, excesses or overplus-monies, commonly called the *Sinking Fund*, by the said act granted and appropriated in that behalf, for the purchase of annuities after the rate of 3 *l.* *per cent.* transferrable at the Bank of England, and redeemable by parliament; that, in pursuance of another act of 16 Geo. II. chap. 13. for raising by annuities and a lottery, the sum of 1,800,000 *l.* at 3 *l.* *per per cent. per annum*, for the service of 1743, several persons did advance and lend the said sum of 1,800,000 *l.* upon the credit of the duties therein mentioned, for the purchase of annuities after the rate of 3 *l.* *per cent.* transferrable at the Bank of England, and redeemable by parliament; that, by 17 Geo. II. chap. 18. for raising the sum of 1,800,000 *l.* at 3 *l.* *per cent. per ann.* for the service of the year 1744, several persons did advance and lend the said sum of 1,800,000 *l.* upon the credit therein



mentioned, for the purchase of annuities after the rate of *3 l. per cent.* transferrable at the Bank of England, and redeemable by parliament; that, by 18 Geo. II. ch. 9. several persons did advance and lend the sum of 2,000,000 *l.* for the purchase of annuities, after the rate of *3 l. per cent. per ann.* transferrable at the Bank of England, and redeemable by parliament; that by 23 Geo. II. ch. 18. several persons did advance and lend the sum of 1,000,000 *l.* upon the credit therein mentioned, for the purchase of annuities after the rate of *3 l. per cent. per ann.* transferrable at the Bank of England, and redeemable by parliament; that the said principal sums, for which the said several annuities, now carrying an interest of *3 l. per cent. per ann.* transferrable at the Bank, are payable, do amount in the whole, to the sum of 8,200,000 *l.* and it is thought necessary, that the said principal sum be (with the consent of the proprietors thereof, to be signified within the time herein after mentioned;) converted into one joint stock of annuities, and that the interest, or annuities, shall be paid out of the produce of the sinking fund, until redemption thereof by parliament, in manner herein after mentioned; and that the several duties and revenues, which were given and granted for payment of the said annuities, and on which the same were charged, shall be carried into, and made part of the said sinking fund: and the commons being of opinion, that it will be of advantage to the public, and also a great convenience to the proprietors of the said annuities, if the same were consolidated into one joint stock of annuities, &c. be it therefore enacted, &c. that after the 24th of June, 1752, and before the 5th of January, 1753, the several sums afore mentioned, amounting to 8,200,000 *l.* car-

rying an interest after the rate of *3 l. per cent. per ann.* shall be converted into one joint stock of annuities, transferrable at the Bank of England, in the same manner and form as the said several and respective annuities are now transferred, until redemption thereof by parliament, in manner herein after mentioned.

And §. 11. of this act recites, that in pursuance of 19 Geo. II. chap. 12. several persons did advance and lend upon the credit of the rates and duties therein mentioned, the principal sum of 3,000,000*l.* for the purchase of annuities transferrable at the Bank of England, and redeemable by parliament; which sum of 3,000,000*l.* is now reduced to the principal sum of 2,824,428*l.* 13*s.* 11*d.* attended with annuities after the rate of *3 l. per cent.* pursuant to certain acts of parliament in that behalf; that, by another act, 20 Geo. II. chap. 3. several persons did advance and lend upon the credit of the duties therein mentioned, the principal sum of 4,000,000*l.* for the purchase of annuities transferrable at the Bank of England, upon which (for the encouragement of persons who should advance and lend the same) there was an allowance of *10 l. per cent.* so that the capital sum amounted to the sum of 4,400,000*l.* redeemable by parliament; which sum of 4,400,000*l.* is now reduced to the principal sum of 4,189,365*l.* 5*s.* attended with annuities at *3 l. 10 s.* pursuant to certain acts of parliament in that behalf, that by another act of 20 Geo. II. chap. 10. several persons did advance and lend upon the credit of the duties therein mentioned, the principal sum of 1,000,000*l.* for the purchase of annuities transferrable at the Bank of England, and redeemable by parliament; which sum of 1,000,000*l.* is now reduced to the principal sum of 921,276*l.* 10*s.* 6*d.* attended with annuities after the rate of *3 l. 10 s. per cent.*

pursuant to certain acts of parliament in that behalf; that by an act of 21 Geo. II. c. 2. several persons did advance and lend the principal sum of 6,300,000 *l.* for the purchase of annuities transferrable at the bank of England; and for the encouragement of all persons who should advance and lend the same, there was an advance of 630,000 *l.* being 10 *l.* *per cent.* on the said sum contributed; so that the whole capital sum amounted to the sum of 6,930,000 *l.* redeemable by parliament; which said sum of 6,930,000 *l.* is now reduced to the principal sum of 6,660,006 *l.* 18 *s.* 3 *d.* attended with annuities, after the rate of 3 *l.* 10 *s.* *per cent.* pursuant to certain acts of parliament in that behalf; that, by an act of 22 Geo. II. chap. 23. certain persons who were possessed of navy, victualling, and transport bills, and ordnance debentures, to the amount of 3,072,472 *l.* 10 *d.* for annuities transferrable there, and redeemable by parliament; which said sum of 3,072,472 *l.* 10 *d.* is now reduced to the principal sum of 2,968,496 *l.* 8 *s.* 8 *d.* attended with annuities after the rate of 3 *l.* 10 *s.* *per cent.* pursuant to certain acts of parliament in that behalf; that the principal sums before mentioned, now carrying an interest of 3 *l.* 10 *s.* *per cent. per ann.* transferrable at the Bank of England, as aforesaid, do amount, in the whole, to the sum of 17,571,573 *l.* 16 *s.* 4 *d.* whereof the sum of 14,857,955 *l.* 18 *s.* 4 *d.* was first subscribed, in pursuance of 23 Geo. II. chap. 1. for an annuity of 3 *l.* 10 *s.* *per cent.* until the 25th of December, 1757, which will be the 5th of December, 1758; and from and after the said 25th of December, 1757, for annuities of 3 *l.* *per cent.* and the residue thereof, amounting to the sum of 2,713,617 *l.* 18 *s.* was last subscribed, in pursuance of another act of



the same session of parliament, for an annuity of 3*l.* 10*s.* *per cent.* until the 25th of December, 1755, which will be the 5th of January, 1756, and from and after the 25th of December, 1755, for annuities of 3*l.* *per cent.*; and, whereas it is likewise thought necessary, that the several principal sums, amounting to the sum of 14,857,955*l.* 18*s.* 4*d.* shall be converted into one joint stock of annuities, the interest or annuity to be charged, and chargeable upon the sinking fund; and that the said several principal sums, amounting to the sum of 2,713,617*l.* 18*s.* be, with the consent of the proprietors thereof, converted into one other joint stock of annuities; the interest, or annuity, to be charged upon the said sinking fund; and that, from and after the fifth of April, 1758, the said intended joint stock of 14,857,955*l.* 18*s.* 4*d.* together with the intended joint stock of 2,713,617*l.* 18*s.* or so much thereof as shall be then unsatisfied, shall be one joint stock of annuities; and that the several duties and revenues, which were given and granted for the payment of the said annuities, and on which the same were charged, shall be carried into, and made part of the said sinking fund: it is therefore enacted, &c. that, after the 10th of October, 1752, and before the 5th of April, 1753, the said several annuities, amounting to 14,857,955*l.* 18*s.* 4*d.* may be consolidated and made one joint stock of annuities, transferrable at the Bank of England; and that the said several annuities, amounting to 2,713,617*l.* 18*s.* may, after the said 10th of October, 1752, and before the said 5th of April, 1753, be consolidated and made one other joint stock annuities, transferrable at the Bank of England, in the same manner as the said several and respective annuities are now transferrable, until

the redemption thereof by parliament in manner after mentioned.

And this act provides, that from and after the said 5th day of April, 1758, the joint stock of the first subscribed Old South-Sea annuities, with as much of the joint stock of the second subscribed Old South-Sea annuities as shall be then unsatisfied, shall be made one joint stock of Old South-Sea annuities; and, from the said 5th of January 1758, the joint stock of the first subscribed New South-Sea annuities, with so much of the joint stock of the second subscribed New South-Sea annuities as shall be then unsatisfied, shall be made into one new joint stock of South-Sea annuities.

This session began the 11th of January 1752, and ended the 7th of June 1753; and the ways<sup>26</sup> Geo. and means for raising the supplies granted in it, <sup>II.</sup> 1752. were as follow :

*An act for continuing the duties, on malt, &c.*

Chap. 1.

*An act for granting an aid by a land-tax, &c.*

Chap. 4.

This tax was 2 s. in the pound.

*An act for granting to his majesty a certain sum of money therein mentioned, out of the Sinking Fund; Chap. 23. and for applying certain surplus-mones remaining in the Exchequer for the service of the year 1753; and for the further appropriating the supplies, &c.*

By this act the sum of 420,000*l.* was granted out of the Sinking Fund, together with the following sums remaining in the Exchequer, viz.

## The History of Taxes, &amp;c.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
On the two seventh parts of the additional excise granted in the 5th year of Will. and Mary,	100,482	14	3 $\frac{1}{2}$
Surplus of the funds for the lottery of 1714,	79,812	16	0
Surplus of the additional duties on low wines, &c. granted by 16 and 24 Geo. II.	54,580	9	0
Overplus of the grants unappropriated, for the year 1752,	18,035	9	0 $\frac{1}{2}$
	<hr/> 252,911 8 4 $\frac{1}{2}$		

27 Geo. II. 1753. This session began the 15th of November 1753, and ended the 6th of April 1754; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 2. *An act for continuing the duties on malt, &c.*

Chap. 4. *An act for granting an aid by a land-tax for the year 1754.*

This tax was 2s. in the pound.

Chap. 10. *An act for granting to his majesty a certain sum of money therein mentioned, out of the Sinking Fund; and applying certain surplus-monies remaining in the Exchequer for the service of 1754; and for the further disposition of the said Sinking Fund, by paying thereout the remainder of the sum advanced on the credit of the duty on sweets, and the interest thereof, &c.*

By this act the sum of 700,000 *l.* was granted out of the Sinking Fund; together with the following sums remaining in the Exchequer, viz.



	l.	s.	d.
Overplus of the last year's } grants,	7,937	14	2½
Surplus of the duty on } coals,	23,562	7	9½
Surplus of the duties for } retailing spirituous li- quors,	32,652	15	7
Surplus of the funds of } the lottery 1714,	30,159	3	6½
	<hr/>		
	94,312	1	1½

And this act further provided, that the sum of 499,600*l.* should be issued out of the Sinking Fund to the Bank, to cancel and discharge Exchequer bills, made out in pursuance of 10 Geo. II, chap. 17, and charged upon the duty on sweets; as also such sum, or sums of money, as shall, from time to time, become due, and payable for interest upon the said Exchequer bills, until the same should be paid off, or money sufficient should be reserved for that purpose.

This session began the 14th of November 28 Geo. 1754, and ended the 25th of April 1755; and II, 1754 the ways and means for raising the supplies granted in it, were as follow:

*An act for continuing the duties on malt, &c:* Chap. 2.

*An act for granting an aid by a land-tax for* Chap. 5.  
1755.

This tax was 2*s.* in the pound.

*An act for granting to his majesty the sum of* Chap. 15.  
1,000,000*l.* to be raised by a lottery.

The annuities granted by this act, in respect of the principal sum of 900,000*l.* part of

the said principal sum of one million, were charged upon, and payable out of the Sinking Fund, and to carry interest at 3*l.* per cent. to commence from January 5, 1756, and payable half-yearly.

*Chap. 22. An act for granting to his majesty a certain sum of money therein mentioned, out of the Sinking Fund, and for applying certain monies remaining in the Exchequer, for the service of the year 1755; and for carrying the surplus of certain duties to the Sinking Fund; and for the further appropriating the supplies granted in this session of parliament.*

By this act, the sum of 1,420,000*l.* was to be raised at 3*l.* per cent. per annum upon the credit of the Sinking Fund; and the following sums remaining in the Exchequer were directed to be issued in aid of the supply, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Overplus of the last year's grants,	3,341	19	2½
Surplus of the duties on coals,	16,494	17	10½
Surplus of duties for re-tailing spirituous liquors,	19,923	12	9
Surplus of the funds of the lottery 1714,	28,201	19	8
	<hr/>		
	67,962	9	5½

This act further directed, that from and after the 5th day of July 1755, the surplus, or overplus monies of the duties on coals and culm, granted by 1 Geo. II, chap 8, and also the surplus, or overplus-monies, of the duties and revenues on soap, paper, linens, silks, callicots, and stuffs, and upon starch and exported coals,

and upon stamp vellum, parchment, and paper, first granted by 12 Ann. chap. 9. (after payment of the annuity charged upon them by 2 Geo. II, chap. 3.) should be carried to, and made part of the Sinking Fund.

This session began the 13th of November<sup>29</sup> Geo. 1755, and ended the 15th of July 1756; and<sup>11</sup>, 1755. the ways and means for raising the supplies granted in it, were as follow :

*An act for continuing the duties on malt, &c.* Chap. 1.

*An act for granting an aid by a land-tax for the* Chap. 2.  
year 1756.

This tax was 4 s. in the pound.

*An act for granting to his majesty the sum of two* Chap. 7.  
millions, to be raised by way of annuities and a lottery, and charged on the Sinking Fund, redeemable by parliament, &c.

By this act, the sum of 1,500,000 l. was to be raised by annuities, at 3 l. 10 s. per cent. interest; and 500,000 l. by a lottery, at 3 l. per cent. The annuities were to commence from February 11, 1756; and the interest on the tickets from January 5, 1757, payable half-yearly.

*An act for granting to his majesty a duty upon li-* Chap. 12.  
cences for retailing beer, ale, and other exciseable liquors, &c.

By this act, an additional stamp duty of 20 s. was laid on licences for retailing beer, and other exciseable liquors, and the produce of such duty was to be carried into the Sinking Fund, towards making good the interest of two millions, charged on the said fund by chap. 7, of this session.



Chap. 13. *An act for granting to his majesty an additional duty on cards and dice.*

This act recites the 9th of Ann. chap. 23, 10 Ann. chap. 19, 5 Geo. I, chap. 19, 6 Geo. I, chap. 25, and 3 Geo. I, chap. 7; and enacts, that there shall be paid for every pack of cards, the sum of 6*d.* over and above the duty of 6*d.* payable for the same; and for every pair of dice, the sum of 5*s.* over and above the duty of 5*s.* payable thereupon. The duties granted shall be carried to, and made part of the Sinking Fund, towards making good the interest of the sum of two millions charged thereupon by chap. 7, before mentioned.

Chap. 14. *An act for granting to his majesty several rates and duties payable by all persons, and bodies politic or corporate, having certain quantities of silver plate.*

By this act it is enacted, that after July 5, 1756, shall be paid by all persons, and bodies politic or corporate, for all silver plate which they shall own, use, have, or keep, these several annual duties, *viz.* for every hundred ounces troy weight, and not amounting to 200, 5*s.* for 200, 10*s.* and so 5*s.* more for every hundred ounces to the number of 4000; and for 4000 ounces and upwards, shall be paid the sum of 10*l.* the same to be under the management of the commissioners of excise. But plate belonging to places of religious worship, and only used there shall not be charged. The neat produce of this duty, for the years 1757, 1758, and 1759, as appears from the books at the Excise office, was as follows:

			l.	s.	d.
For the year 1757	-	-	21,923	10	4
<u>1758</u>	-	-	20,732	7	4
<u>1759</u>	-	-	18,844	19	1½
			<u>61,500</u>	<u>16</u>	<u>9½</u>

*An act for granting to his majesty certain sums of Chap. 24.  
money out of the Sinking Fund, and applying cer-  
tain monies remaining in the Exchequer for the  
service of the year 1756.*

By this act, the following sums were directed  
to be applied to the current service, viz.

	l.	s.	d.
Surplus of the Sinking Fund, remaining in the Exchequer, for the quar- ter, ending April 5, 1756	255,955	11	11½
Out of the growing pro- duce of the said fund,	1,300,000	0	0
Remaining in the Exche- quer unappropriated,	83,412	2	5½
	<u>1,639,367</u>	<u>14</u>	<u>5</u>

*An act for enabling his majesty to raise one million Chap. 29.  
for the purpose therein mentioned; and for fur-  
ther appropriating the supplies, &c.*

By this act, the sum of one million was to be  
raised by Exchequer bills, in the same manner  
as in the malt-act of this session is directed to be  
repaid out of the next supplies; and, if none  
sufficient be granted before July 5, 1757, they  
are to be charged upon, and paid out of the  
Sinking Fund; and the monies issued thereout,  
to be replaced out of the first supplies.

30. Geo.  
II, 1756.

This session began the 2d of December 1756, and ended the 4th of July 1757; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 3. *An act for granting an aid by a land-tax, for 1757.*

This tax was 4 s. in the pound.

Chap. 4. *An act for continuing the duties on malt, &c.*

Chap. 5. *An act for granting to his majesty a sum not exceeding 1,050,005 l. 5 s. to be raised by way of lottery.*

The tickets in this lottery were 1 l. 1 s. each.

Chap. 19. *An act for granting to his majesty several rates and duties upon indentures, leases, bonds, and other deeds; and upon news-papers, advertisements and almanacks; and upon licences for retailing wine; and upon coals exported to foreign parts; and for applying, from a certain time, the sums of money arising from the surplus of the duties on licences for retailing spirituous liquors; and for raising the sum of three millions, by annuities, to be charged on the said rates, duties, and sums of money, &c.*

By this act, every subscriber of 100 l. was intitled to an annuity after the rate of 3 l. per cent. per annum, transferrable at the Bank of England, and redeemable by parliament; and also to an annuity for life, after the rate of 1 l. 2 s. 6 d. per cent. per annum. The 3 l. per cent. annuities to commence from July 5, 1757, and to be paid half yearly.



*An act for enabling his majesty to raise the sum of one million, for the uses and purposes therein mentioned.* Chap. 23.

By this act, the sum of one million was granted to his majesty, to defray any extraordinary expences of the war, incurred, or to be incurred; and his majesty, by warrant under his sign-manual, may authorize the Treasury to take in loans, or issue Exchequer bills, for the said sum, in the same manner, as loans, or Exchequer bills, are to be taken, or made by the land-tax act of this session: and the Bank was impowered to lend his majesty the said sum, on the credit of this act; such loans, with the interest, to be paid out of the first supplies; and, if none shall be granted before July 5, 1758, out of the Sinking Fund; and the monies issued to be replaced out of the first supplies.

*An act for granting to his majesty a certain sum of money out of the Sinking Fund, and applying certain monies remaining in the Exchequer, and the savings out of the monies granted in this session of parliament for the pay of the troops of Hanover, for the service of the year 1757, and for further appropriating the supplies, &c.* Chap. 26.

By this act, the following sums were directed to be issued for the current service, viz.

	l.	s.	d.
Out of the Sinking Fund	300,000	0	0
Surplus remaining in the Exchequer of the said fund, on April 5, 1757,	50,491	17	8
Out of the said fund, as the same shall arise into the Exchequer,	849,508	2	3½

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1,199,999 19 11½

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Brought forward	1,199,999	19	11½
Surplus remaining in the Exchequer of the duties on licences for retailing spirituous liquors,	16,190	5	3
Overplus remaining in the Exchequer of the grants,	140,568	5	2½
Savings in the pay of the troops of Hanover,	19,416	14	9½
	<hr/>		
	1,376,175	5	2½

31 Geo. II, 1757. This session began the 1st of December 1757, and ended the 3d of August 1758; and the ways and means for raising the supplies granted in it, were as follow :

Chap. 2. *An act for continuing the duties on malt, &c.*

Chap. 4. *An act for granting an aid by a land-tax for 1758.*

This tax was 4 s. in the pound.

Chap. 22. *An act for granting to his majesty several rates and duties upon offices and pensions; and upon houses; and upon windows or lights; and for raising the sum of five millions by annuities, and a lottery, to be charged on the said rates and duties.*

By this act, employments of profit, pensions, and gratuities, exceeding 100 *l. per annum*, were to pay 1 s. per pound; and the following rates were charged upon houses, windows. or lights, viz. 1 s. additional duty upon every dwelling-house in England, and 1 s. upon every dwelling-house in Scotland; and 6 d. additional duty for every window, or light in every dwelling-house containing 15 windows, or more. And the sum

of 4,500,000 *l.* was to be raised by annuities, at 3 *l.* 10 *s.* *per cent.* and 500,000 *l.* by a lottery at 3 *l.* *per cent.* payable out of, and to be charged upon the said additional and new duties. The 3 and a half *per cent.* annuities, were to be deemed one capital or joint stock, and made transferrable; and are not redeemable, till after the expiration of 24 years, from the 5th of July, 1758; and the 3 *l.* *per cent.* annuities were to be made a joint stock, with annuities of like value incorporated by \* 25 Geo. II, chap. 27.

*An act for granting to his majesty a certain sum of* Chap. 31.  
*money out of the Sinking Fund for the service of 1758, &c. and for obliging the retailers of wines, commonly called sweets, or made wines, to take out a wine-licence.*

This act directed that the following sums should be issued out of the Exchequer towards the supply for 1758, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Out of the surplusses of the Sinking Fund, }	300,000	0	0
Surplus-monies remaining in the Exchequer of the said fund for the quarter ending Oct. 10, 1757, }	93,371	11	7 $\frac{1}{4}$
Like surplus remaining in the Exchequer, for the quarter ending April 5, 1758, }	492,400	8	3
Out of the growing pro- duce of the Sinking Fund }	1,606,076	5	1 $\frac{1}{4}$
	<hr/>		
	2,491,848	5	0

\* See p. 308.



And by this act it is enacted, that after July 5, 1758, no person whatsoever, unless he be authorized, and enabled by having taken out a licence, as by \* 30 Geo. II, chap. 19, is directed, subject to the payment of such duties as are, in the said act, charged upon licences to sell wine by retail, shall sell, or utter by any retail-measure, or in bottles, in any quantity less than 25 gallons, any kind of liquor made in Great-Britain, by infusion, fermentation, or otherwise, from foreign fruit or sugar, or from British fruit or sugar, mixed with any other ingredients, commonly called *sweets*, or *made wines*; or any kind of liquor made in Great-Britain, and known by the name of *sweets*, or, *made wines*, of whatsoever materials, or in whatsoever manner, the same may be made, upon pain to forfeit for every such offence, 100 l.

Chap. 32. *An act for repealing the duty granted by 6 Geo. I, chap. 11, on silver-plate, made, wrought, touched, assayed, or marked, in Great-Britain; and for granting a duty on licences, to be taken out by all persons dealing in gold or silver plate, &c.*

By this act, the duty laid upon plate by 6 † Geo. I, chap. 11, was repealed, and all traders in, and venders of plate, were to take out licences, which were to be granted upon paying 40 s. for each licence.

Chap. 33. *An act for enabling his majesty to raise the sum of 800,000 l. for the uses and purposes therein mentioned; and for further appropriating the supplies, &c.*

By this act, his majesty, by warrant under his sign-manual, was enabled, at any time before

\* See p. 320.

† See p. 217.

January 5, 1759, to authorize the commissioners of the Treasury to raise the said sum, either by loans, or Exchequer bills; the money so raised, to be repaid out of the first supplies; and, if none be granted before July 5, 1759, then to be paid out of the Sinking Fund.

This session began the 23d of November 1758,<sup>32 Geo.</sup> and ended the 2d of June 1759; and the ways<sup>11,</sup> 1758. and means for raising the supplies granted in it, were as follow:

*An act for granting an aid by a land-tax for* Chap. 3.  
1759.

This tax was 4 s. in the pound.

*An act for continuing the duties on malt, &c.* Chap. 4.

*An act for granting to his majesty a subsidy of pound-* Chap. 10.  
*age upon certain goods and merchandizes to be imported into this kingdom; and an additional inland-duty on coffee and chocolate; and for raising the sum of 6,600,000 l. by way of annuities and a lottery; to be charged on the said subsidy and inland-duty.*

By this act, an additional subsidy of 12 d. in the pound was granted upon all tobacco, foreign linens, sugar, and other grocery, as the same is understood in the the Book of rates, except currants; East-India goods, except coffee and raw silks; foreign brandy and spirits, except rum of the produce of the British sugar plantations; and paper, which shall be imported or brought into Great-Britain, according to the value or rate respectively set upon each of the said commodities by the several books of rates, or any act, or acts of parliament relating thereunto. And an additional duty of 1 s. per pound was

laid upon coffee, and 9*d.* per pound on chocolate; which subsidies, rates, and duties, were to be charged with annuities, which, by this act, are directed to attend, as well the principal sum of 6,600,000*l.* and the additional capital of 5*l.* to be added to every 100*l.* thereof, as additional capital which will arise by 10*l.* to be given in and by a lottery ticket, upon every 100*l.* advanced and paid towards the said sum of 6,600,000*l.* The annuities were to bear 3*l.* per cent. interest, and to commence from January 5, 1759; and subscribers for every 100*l.* subscribed, were intitled to a lottery-ticket to carry interest, and to commence from January 5, 1760.

Chap. 22. *An act for adding certain annuities granted in 1757, to the joint stock of 3 l. per cent. annuities, consolidated by the acts of the 25th, 28th, and 29th of Geo. II, and for carrying the several duties therein mentioned to the Sinking Fund; and for charging the annuities on single lives, granted in 1757, on the produce of the said fund.*

This act directed that the sum of 3,000,000*l.* borrowed by virtue of \* 30 Geo. II, chap. 19, should be added to the joint stock of 3*l.* per cent. consolidated annuities, transferrable at the † Bank, and to be paid out of the Sinking Fund; and that the produce of the duties, granted by the said act of 30 Geo. II, chap. 19, should be made part of the Sinking Fund, and applied accordingly; and likewise, that the life-annuities granted by the said act, should be paid out of the Sinking Fund.

\* See p. 320. † See 25 Geo. II, chap. 27, p. 308.



*An act for granting to his majesty certain sums of* Chap. 31.  
*money out of the Sinking Fund; and for apply-*  
*ing certain monies remaining in the Exchequer,*  
*for the service of the year 1759, &c.*

By this act the following sums were to be  
issued out of the Exchequer for the current  
service, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Surplus remaining in the Exchequer, of the pro- duce of the Sinking Fund, for the quarter ending April 5, 1759,	18,076	17	0 $\frac{1}{4}$
A further sum not exceed- ing 2,250,000 <i>l.</i> to be issued and applied out of the growing produce of the said fund,	2,250,000	0	0
Surplus remaining of the sum of 100,000 <i>l.</i> granted in the last session, towards defraying the charge of pay and cloathing of the militia. [It does not ap- pear in the act what this sum is.]			
Overplus of the grants for the year 1758,	73,308	3	10 $\frac{1}{4}$
Sum voted to the Empress of Russia in 1755, repaid into the Exchequer,	100,000	0	0
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	2,441,385	0	11

*An act for augmenting the salaries of the puisne* Chap. 35.  
*judges in the court of King's-Bench, the judges*  
*of the court of Common-Pleas, the barons of the*  
*Coif in the court of Exchequer at Westminster,*

## The History of Taxes, &c.

*the judges in the courts of Session, and Exchequer in Scotland, and justices of Chester, and the great sessions for the counties in Wales.*

By this act, additional stamp-duties were imposed upon the proceedings in the courts at Westminster, for paying the following sums to the judges, in augmentation of their salaries, *viz.* 500*l.* to each of the puisne judges of the court of King's-Bench; 500*l.* to each of the judges in the court of Common-Pleas; 1000*l.* to the chief baron of the Exchequer; 500*l.* to each of the other barons of the Coit; 200*l.* to the chief justice of Chester; 150*l.* to the second justice of Chester; 150*l.* to each of the Welch judges, to be paid yearly, as the salaries have accustomedly been paid; and, if the duties should be deficient, the Treasury may apply any unappropriated monies in the Exchequer in aid thereof. And, when any deficiency should happen, the payments to the judges were to be in proportion to the salaries respectively allowed them; and the surplus-monies of the duties were to be reserved for the future disposition of parliament.—The salaries of the judges in Scotland were to be augmented out of the duties appropriated for that purpose by 10 Ann. chap. 26, *viz.* 300*l.* to the president of the court of Session; 300*l.* to the chief baron of the court of Exchequer; and 200*l.* to each of the other judges in the said courts.

Here we cannot forbear taking notice of a remarkable petition 18 Hen. VI, [*A. D.* 1430.] Rot. 27, of the judges of the King's-Bench and Common-Pleas, the justices of Assize, the king's serjeants and attorney, (there was no solicitor-general, till Edward the Fourth's time) complaining of the lord-treasurer *Kenwoldmerſhe*, that he had not paid them their salaries, and given them their robes and usual fees; upon

which they desired that the clerk of the Hanaper might pay them out of the first money that came into his hands, and that the collectors and receivers of the great and petty customs, in the ports of London, Bristol, and Kingston upon Hull, may have like power, and be obliged to pay them, without any delay or respite, twice a year at Easter and Michaelmas, their respective salaries; and that they may have money for their robes, twice a-year at Christmas and Whitsuntide, according to custom. But the collectors were not to be charged with the payment of these wages, till the clerk of the Hanaper had been examined by the lord-chancellor, whether he had money to pay the several sums charged on his receipt. This petition was confirmed in parliament, and accordingly writs issued to the treasurer and chamberlains of the Exchequer, to know what were the judges salaries; who returned, that they had usually paid the two chief justices *forty pounds* a-year each, and the other judges *forty marks*; that the justices of assize and king's serjeants had twenty pounds a-year, and the attorney-general ten pounds. And these several sums were accordingly paid them.

*An act for enabling his majesty to raise the sum of Chap. 36.  
one million for the uses and purposes therein mentioned; and for further appropriating the supplies, &c.*

By this act, his majesty was enabled, by warrant under his royal sign-manual, to authorize the Treasury to raise the sum of one million by loans, or Exchequer bills; to be paid out of the next supplies; and if none sufficient should be granted before July 5, 1760, then they are to be paid out of the Sinking Fund; and



the monies so issued, to be replaced out of the first supplies.

33 Geo. II, 1759. This session began the 13th of November 1759, and ended the 22d of May 1760; and the ways and means for raising the supplies granted in it, were as follow :

Chap. 1. *An act for granting an aid by a land-tax for 1760.*

This tax was 4 s. in the pound.

Chap. 3. *An act for continuing the duties on malt, &c.*

Chap. 7. *An act for granting to his majesty several duties upon malt; and for raising the sum of eight millions by way of annuities and a lottery to be charged on the said duties, &c.*

By this act, all malt made in England was to pay 3 d. per bushel, over and above all other duties payable thereon; and all malt made in Scotland was to pay three halfpence over and above all other duties; which duties were appropriated for the payment of annuities to carry 4 l. per cent. per annum for 21 years; and, after the expiration of that term, 3 l. per cent.; the 4 l. per cent. annuities, to take place January 5, 1760, and every subscriber for 100 l. was intitled to a lottery-ticket, to carry 4 l. per cent. for 20 years, and to commence January 5, 1761.

Chap. 9. *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon, &c.*

This act recites, that the high price of spirituous liquors hath been a principal cause of the diminution of the home-consumption thereof, and hath thereby greatly contributed to the

health, sobriety, and industry of the common people; and that therefore it is of the utmost importance to the public welfare, that some timely provision should be made for preventing the return of all those mischiefs which must unavoidably ensue, in case such spirituous liquors should again be suffered to be sold at as low a rate as formerly; and forasmuch, as the most effectual and expedient method of continuing the high price of spirituous liquors, will be by laying a large additional duty on such spirituous liquors; it is therefore enacted, &c. that the following additional duties shall be laid on spirituous liquors, *viz.*

For every gallon of low wines, or spirits of the first extraction, made or drawn from any sort of drink or wash, brewed or made from any sort of malt, or corn, or from brewers wash or tilts, or any mixture with such brewers wash or tilts, to be paid by the distillers, or makers thereof, 5 *d.*

For every gallon of strong waters, or aqua vitæ, made for sale of the materials aforesaid, or any of them, to be paid by the distillers, or makers thereof, 1 *s.* 3 *d.*

For every gallon of low wines, or spirits of the first extraction, made, or drawn from any foreign or imported materials, or any mixture therewith, to be paid by the distillers, or makers thereof, 1 *s.* 3 *d.*

For every gallon of spirits, made or drawn from any foreign or imported materials, or any mixture therewith, to be paid by the distillers, or makers thereof, 8 *d.*

For every gallon of low wines, or spirits of the first extraction, made or drawn from cyder, or any sort or kind of British materials, except those before mentioned, or any mixture therewith, to be paid by the distillers, or makers thereof, sixpence three farthings.

For every gallon of spirits made for sale from cyder, or any sort or kind of British materials, except those before mentioned, to be paid by the distillers or makers thereof, 1 s. 1 d.  $\frac{1}{4}$ .

For every gallon of single brandy spirits, or aqua vitæ, imported into Great-Britain from beyond the seas, to be paid by the importer before landing, 1 s.

For every gallon of brandy spirits, or aqua vitæ, above proof, commonly called *double brandy*, imported into Great-Britain from beyond the seas, to be paid by the importer before landing, 2 s.

Chap. 12. *An act for adding certain annuities granted in the year 1759, to the joint stock of 3 l. per cent. annuities, consolidated by the acts of 25, 28, 29, and 32 years of Geo. II, and for carrying the duties therein mentioned to the Sinking Fund; and for cancelling such lottery tickets as were made forth in pursuance of 30 Geo. II, chap. 5, and were not disposed of.*

By this act, the principal sum of 6,600,000 l. borrowed on the credit of 32 Geo. II, chap. 10, together with the additional capital of 990,000 l. added thereto, shall be made part of the joint stock of 3 l. per cent. annuities, consolidated by acts 25, 28, 29, and 32 Geo. II, chap. 22, and the charges to be paid out of the Sinking Fund; and the duties appropriated for payment of the annuities chargeable on the said principal sums, shall be carried to the Sinking Fund, and made part thereof, and applied accordingly.

Chap. 18. *An act for enabling his majesty to raise the sum of one million, for the uses and purposes therein*



*mentioned, and for further appropriating the supplies granted in this session of parliament.*

By this act, his majesty was enabled to authorize the Treasury, by warrant under his sign-manual, to raise the said sum, by loans or Exchequer bills; the principal and interest, with the charges attending, to be paid out of the next supplies, and, if none sufficient be granted before July 5, 1761, then they are to be paid out of the Sinking Fund; and the monies so issued, to be replaced out of the first supplies.

*An act for granting to his majesty a certain sum of money out of the Sinking Fund for the service of 1760.* Chap. 21.

By this act, the sum of 2,602,706 l. 9 s. 9 d. was granted to his majesty out of the Sinking Fund; and the Treasury impowered to raise the same by loans, or Exchequer bills.

*An act for enabling his majesty to raise a certain sum of money towards paying off and discharging the debt of the navy; and towards naval services for the year 1760.* Chap. 23.

By this act, his majesty was enabled to authorize the Treasury, by warrant under his sign-manual, to raise the sum of 1,500,000 l. by loans, or Exchequer bills; the principal and interest, with the charges attending, to be paid out of the next supplies; and, if none sufficient be granted before July 5, 1761, they are then to be paid out of the Sinking Fund; and the monies so issued, to be replaced out of the first supplies.

This session began the 18th of November 1760, and ended the 19th of March 1761; and the ways and means for raising the supplies granted in it, were as follow:

- Chap. 1. *An act for the support of his majesty's household, and the honour and dignity of the crown of Great-Britain.*

By this act, the same funds were settled during his majesty's life, as had been settled upon \* King George II, for paying the clear yearly sum of 723,000 *l.* out of the aggregate fund, for the support of his majesty's household, and of the honour and dignity of the crown, during the continuance of the several annuities of 50,000 *l.* to the Princess Dowager of Wales; 15,000 *l.* to the Duke of Cumberland, and 12,000 *l.* to the Princess Amelia; with the addition of the said annuities, as they shall severally determine; and, upon their determination, the yearly sum of 800,000 *l.* to be then paid him during his life.

- Chap. 2. *An act for granting an aid by a land-tax for 1761.*

This tax was 4 *s.* in the pound.

- Chap. 3. *An act for continuing the duties on malt, &c.*

- Chap. 7. *An act for granting to his majesty an additional duty upon strong beer and ale; and for raising the sum of twelve millions, by way of annuities and a lottery, to be charged on the said duty; and further encouraging the exportation of strong beer and ale.*

By this act, an additional duty of 3 *s.* per barrel, was granted on all beer or ale, above 6 *s.* the barrel, brewed for sale in England, and a † proportional duty for every barrel of two-penny ale, brewed for sale in Scotland, to commence January 24, 1761; which duty is appropriated for the payment of the annuities directed

\* See p. 248.

† This proportion, by the 7th article of the Treaty of Union, is as 2 *s.* is to 4 *s.* 9 *d.*

to attend the principal sum of twelve millions borrowed on the credit of this act; which sum of twelve millions was to be raised in manner following: *viz.* the sum of 11,400,000 *l.* by annuities after the rate of 3 *l.* *per cent.* *per annum* transferrable at the Bank of England, and redeemable by parliament; and every contributor to the said 11,400,000 *l.* should also be intitled to an annuity of 1 *l.* 2 *s.* 6 *d.* for every 100 *l.* contributed, to continue for a certain term of 99 years irredeemable, and to be transferrable at the Bank of England; and the sum of 600,000 *l.* was to be raised by a lottery, attendant on the said annuities, the blanks and prizes whereof to be converted into like 3 *l.* *per cent.* transferrable annuities, with the above-mentioned 3 *l.* *per cent.* annuities, to be payable in respect of the said 11,400,000 *l.* and all the said 3 *l.* *per cent.* annuities to be added to, and made part of, the joint stock of 3 *l.* *per cent.* annuities, consolidated at the Bank of England. The 3 *l.* *per cent.* and long annuities were to commence from January 5, 1761, and the annuities on the lottery, from January 5, 1762.

*An act for granting to his majesty a certain sum of* Chap. 18.  
*money out of the Sinking Fund, and for applying*  
*certain monies remaining in the Exchequer for*  
*the service of the year 1761.*

By this act, the following sums were granted for the current service, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Out of the Sinking Fund	1,762,400	0	0
Part of 90,000 <i>l.</i> granted to his late majesty on ac- count of the militia, re- maining in the Exche- quer	88,667	10	0
	<hr/>		
	1,851,067	10	0



Chap. 19. *An act for enabling his majesty to raise the sum of one million for the uses and purposes therein mentioned; and for further appropriating the supplies granted in this session of parliament; and for exempting any annuities, or sums of money, granted, or to be granted to the royal family, from payment of taxes.*

By this act, his majesty was enabled, by warrant under his sign-manual, to authorize the Treasury to raise one million, by loans or Exchequer bills; the principal and interest, with the charges attending, to be paid out of the next supplies, and if none sufficient be granted before July 5, 1762, then they are to be paid out of the Sinking Fund; and the monies so issued, to be replaced out of the first supplies.

Chap. 20. *An act for enabling his majesty to raise a certain sum of money towards paying off and discharging the debt of the navy, and towards naval services, for the year 1761, &c.*

By this act, his majesty was enabled, by warrant under his sign-manual, to authorize the Treasury to raise 1,500,000 *l.* by loans, or Exchequer bills; the principal and interest, with the charges attending, to be paid out of the next supplies; and, if none sufficient be granted before July 5, 1762, then they are to be paid out of the Sinking Fund.

<sup>2</sup> Geo. III, 1761. This session began the 3d of November 1761, and ended the 2d of June 1762; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 3. *An act for granting an aid by a land-tax for 1762.*

This tax was 4 *s.* in the pound.

*An act for continuing the duties on malt, &c.* Chap. 4.

*An act for enabling his majesty to raise a certain sum of money towards paying off and discharging the debt of the Navy, and towards naval services for the year 1762.* Chap. 7.

By this act, his majesty was enabled, by warrant under his sign-manual, to authorize the Treasury to raise 1,500,000 *l.* by loans on Exchequer bills; the principal and interest, with the charges attending, to be paid out of the next supplies; and if none sufficient be granted before July 5, 1763, then they are to be paid out of the Sinking Fund; and the monies so issued, to be replaced out of the first supplies.

*An act for granting to his majesty several rates and duties upon windows, or lights.* Chap. 8.

The new duties imposed by this act were, 1 *s.* upon every window, or light, in houses containing 8 or 9 windows, and no more; 6 *d.* additional on all containing 10 or 11, and not more; 1 *s.* additional on all containing 12, 13, or 14, and not more; 3 *d.* additional on all containing 15, 16, 17, 18, or 19, and not more. These duties were to commence from April 5, 1762, and to be raised and paid as the like duties granted by 20th, 21 and 31st \* Geo. II, are directed. And the monies arising by these duties were to be paid into the Exchequer, separate and apart from all other branches of the public revenue; and to be carried into the Sinking Fund.

*An act for charging certain annuities granted in the year 1760, on the Sinking Fund; and for car-* Chap. 9.

\* See p. 292, 294, 322.

*rying the duties therein mentioned to the said fund, &c.*

By this act, the principal sum of 8,000,000 *l.* borrowed on the credit of the statute 33 Geo. II, \* chap. 7, and the additional capital of 240,000 *l.* directed to be added thereto, are to be charged upon, and payable out of the Sinking Fund.

Chap. 10. *An act for raising by annuities, in manner therein mentioned, the sum of twelve millions, to be charged on the Sinking Fund, &c.*

By this act, every contributor to the said twelve millions was, for every hundred pounds contributed, intitled to an annuity, transferable at the Bank of England, after the rate of 4 *l. per cent. per annum*, for 19 years, and then to stand reduced to 3 *l. per cent. per annum*, redeemable by parliament; and also an annuity, transferrable at the Bank of England, of 1 *l. per cent. per annum*, to continue irredeemable for a certain term of 98 years, and then to cease; and that every such contributor should, for every sum of 80 *l. per cent.* paid in to the cashiers of the Bank of England, upon account of his share in the said annuities, after the rate of 4 *l. per cent. per annum*, be intitled to 100 *l.* capital in the said stock of 4 *l. per cent.* annuities; and for every sum of 20 *l.* paid in like manner, upon account of his share in the said annuities of 1 *l. per cent.* should be intitled to an annuity of 1 *l.* to continue for a certain term of 98 years, to commence on January 5, 1762.

Chap. 33. *An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies remaining in the Exchequer for*

\* See p. 330.



*The service of the year 1762; and for settling and securing a certain annuity for the use of the right honourable Arthur Onslow, Speaker of the House of Commons in the last five parliaments.*

By this act, the following sums were granted for the current service, &c.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Out of the Sinking Fund	1,009,217	2	8½
Granted by an act in the 2d year of his late majesty, upon account of his late majesty's Civil List revenues, and now, by his majesty's direction, replaced and refunded out of the arrears of the said revenues, which were standing out at the time of his late majesty's demise,	115,000	0	0
Remaining unapplied of the money granted in the year 1758, towards the charge of pay and cloathing for the militia,	20,000	0	0
Remaining unapplied of the money granted in the year 1760, towards pay and cloathing of the unembodied militia,	80,000	0	0
Remaining also unapplied of the money granted in the year 1761, for the like purposes,	70,000	0	0
Surplus in the Exchequer of the duties on malt, to January 5, 1762,	73,678	0	0

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1,367,895 2 8½

Chap. 34. *An act for enabling his majesty to raise the sum of one million, for the uses and purposes therein mentioned; and for further appropriating the supplies granted in this session of parliament, &c.*

By this act, his majesty was enabled, by warrant under his royal sign-manual, to authorize the Treasury to raise the sum of one million by loans, or Exchequer bills; to be paid out of the next supplies; and if none sufficient should be granted before July 5, 1763, then they are to be paid out of the Sinking Fund; and the monies so issued, to be replaced out of the first supplies.

<sup>3</sup> Geo. III, 1762. This session began the 25th of November 1762, and ended the 18th of April 1763; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for continuing the duties on malt, &c.*

Chap. 2. *An act for granting an aid by a land-tax for 1763.*

This tax was 4 s. in the pound.

Chap. 9. *An act for granting annuities to satisfy certain navy, victualling, and transport bills, and ordnance debentures; and for charging the payment of such annuities on the Sinking Fund; and making good the same to the said fund, in manner therein mentioned.*

This act recites, that, notwithstanding the great supplies which had been granted for carrying on the war, several debts and deficiencies remained unprovided for, particularly upon account of the bills payable in the course of the the Navy and Victualling-offices, and for transports, made out on or before the 31st of December 1762, to the amount of 3,075,316*l.* 0*s.* 3*d.* and upon account of debentures payable out of

the office of ordnance, which were dated on or before the 31st of December 1762, amounting to 595,423 *l.* 2 *s.* 5 *d.* In order therefore to make provision for discharging those debts, and supplying those deficiencies, it was enacted, that the proprietors of the said bills and debentures should be intitled to an annuity for the principal and interest due thereon, after the rate of 4 *l.* per cent. per annum, to commence the 25th of March 1763, and to be paid half yearly, on the 29th of September, and the 25th of March.

*An act for granting to his majesty several additional* Chap. 12.  
*duties upon wines imported into this kingdom, and certain duties upon all cyder and perry; and for raising the sum of three millions five hundred thousand pounds, by way of annuities and lotteries, to be charged on the said duties.*

By this act, were imposed the following duties, viz.

For every ton of *French* wine, and *French* vinegar, which shall be imported into this kingdom, the sum of 8 *l.* and so after that rate for any greater or less quantity.

And for every ton of all other wines and vinegar imported into this kingdom, the sum of 4 *l.* and after that rate for a greater or less quantity; to take place from and after the 31st of March 1763.

For every ton of cyder or perry imported into Great-Britain from beyond the seas, 40 *s.* and so proportionately for a greater or less quantity, over and above all other duties payable for the same; and to take place from and after the 5th of July 1763.

For all cyder and perry which shall be made in Great-Britain, from and after the 5th of Ju



1763, 4 s. upon every hoghead, to be paid by the maker thereof; and so proportionably for a greater or less quantity, over and above all other duties now payable for cyder or perry.

The said duties are appropriated for the payment of the annuities chargeable on the principal sum of 3,500,000 *l.* borrowed on the credit of this act, in manner following, *viz.* the sum of 2,800,000 *l.* by annuities, after the rate of 4 *l. per cent. per annum*, transferrable at the Bank of England, and redeemable by parliament; and the sum of 700,000 *l.* by two lotteries, to be drawn at different times, in the year 1763, each lottery to consist of 35,000 tickets, and every blank to be of the value of 5 *l.* The subscribers to be intitled to 4 *l. per cent.* interest on the said sum of 2,800,000 *l.*, and to a ticket in each lottery, for every 80 *l.* subscribed, upon payment of 10 *l.* for such ticket; and the 700,000 *l.* raised by the lotteries to carry an interest of 4 *l. per cent.* All the said annuities to take place on the 5th of April 1763, and to be paid half-yearly, *viz.* on the 10th of October, and the 5th of April; and the deficiency of the fund established for payment of the said annuities, to be made good, from time to time, out of the Sinking Fund; which are to be replaced out of the first supplies.

Chap. 14. *An act for the encouraging of John Harrison, to publish and make known the invention of a machine, or watch, for the discovery of the longitude at sea.*

Upon a full and clear discovery, by John Harrison, his executors or administrators, of the principles of his watch, and the method of constructing the same, to the committee in the act mentioned, and their publishing the same, and certifying such discovery to the commis-

sioners of the Navy, the commissioners are to make out bills for 5000*l.* payable to him by the treasurer of the Navy.

*An act for raising a certain sum of money, by Chap. 17.  
loans, or Exchequer bills, for the service of the  
year 1763; and for further appropriating the  
supplies granted in this session of parliament, &c.*

By this act, the commissioners of the Treasury are impowered to raise 1,800,000*l.* by loans or Exchequer bills, the principal and interest, with the charges attending, to be paid out of the next supplies; and, if none sufficient be granted before July 5, 1764, then they are to be paid out of the Sinking Fund; and the monies so issued, to be replaced out of the first supplies.

*An act for granting to his majesty a certain sum of Chap. 18.  
money out of the Sinking Fund; and for applying  
certain monies, remaining in the Exchequer, for  
the service of the year 1763.*

By this act, the following sums were granted for the current service, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Out of the Sinking Fund, with a clause of loan for raising it by Exchequer bills,	2,000,000	0	0
Surplus remaining in the Exchequer, of the duties on beer and ale,	47,120	9	6
And such part of the sum of 20,000 <i>l.</i> granted in the last session, towards pay of the unembodied militia, as shall be unapplied,			

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2,047,120 9 6

<sup>4</sup> Geo.

11, 1763.

This session began the 15th of November 1763, and ended the 19th of April 1764; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 1. *An act for continuing the duties on malt, &c.*

Chap. 2. *An act for granting an aid by a land-tax for 1764.*

This tax was 4 s. in the pound.

Chap. 7. *An act to explain and amend such part of an act made in the last session of parliament (Intituled, An act for granting to his majesty several additional duties upon wines imported into this kingdom, and certain duties upon all cyder and perry, and for raising the sum of three millions five hundred thousand pounds, by way of annuities and lotteries, to be charged on the said duties) as relates to cyder and perry made in this kingdom.*

The preamble recites clauses in the cyder-act of last session, and extends the time limited by the former act for payment of the duties, to six months; after the expiration of which, they may be recovered and levied as thereby directed.

In lieu of the former composition, officers of excise are authorized to compound with private families, at the rate of 2 s. per head *per annum*, for each person of eight years old and upwards, in the lists delivered in to them, &c.

Chap. 9. *An act for repealing the duties now payable upon beaver skins imported, and for granting other duties in lieu thereof; and for granting certain duties upon the exportation of beaver skins and*



*beaver wool; and for taking off the drawback allowed on the exportation of such skins.*

By this act, the former duties payable upon beaver skins imported, are to cease after the 7th of April 1764, and other duties to be paid in lieu thereof, *viz.* for every beaver skin imported into Great-Britain from any of his majesty's dominions in America, the sum of one penny; and for every beaver skin, or piece of beaver skin, exported from Great-Britain, the sum of seven pence; and for every pound weight averdupoise of beaver wool or wombs exported from Great-Britain, the sum of one shilling and sixpence. The new duties to be paid, and applied as the former; and the provisions in former acts respecting the same, to be in force, and extended to the duties of this act; and no drawback to be allowed on the exportation of beaver skins.

*An act for granting to his majesty a certain sum* Chap. 13.  
*of money out of the Sinking Fund, for the service of the year 1764; and for preventing in certain cases, the obtaining of allowances in respect of the leakage of wines imported into this kingdom; and for making forth duplicates of Exchequer bills, tickets, certificates, receipts, annuity orders, and ocher orders, lost, burnt, or otherwise destroyed.*

By this act it is enacted, that towards raising the supplies granted, there may be issued out of the Sinking Fund, a sum not exceeding 2,000,000 *l.*—Clause of loan for raising this sum.

*An act for charging on the Sinking Fund certain* Chap. 18.  
*annuities granted by an act passed in the first year of the reign of his present majesty; and for carrying the duties therein mentioned, to the said fund; and also for consolidating such of*

*the said annuities as are granted for a certain term of years, irredeemable, with other annuities granted by an act passed in the second year of his present majesty's reign.*

This act recites 1 Geo. III, chap. 7, and 2 Geo. III, chap. 10, and enacts, that the long annuities granted by the recited act of 1 Geo. III, with the consent of the proprietors shall be added to and made a joint stock with those granted by act 2 Geo. III, and shall be charged upon, and payable out of the Sinking Fund,

**Chap. 23.** *An act for raising a certain sum of money by loans or Exchequer bills; and for applying certain monies remaining in the Exchequer, for the service of the year 1764; and for application of certain savings of public monies, and of monies arisen by the sale of military stores; and for further appropriating the supplies granted in this session of parliament; and for relief, &c.*

By this act, the Treasury are impowered to take in loans, or issue Exchequer bills, for any sum not exceeding 800,000 *l.* in like manner as is prescribed by the malt-act of this session, concerning loans or Exchequer bills, thereby authorized to be taken and made. And the Bank are impowered to advance on the credit of the said loan, any sum or sums not exceeding 800,000 *l.* And towards making good the said supply, the Treasury are further impowered to issue the sum of 3497 *l.* 9 *s.* 9 *d.* surplus of the duties upon beer, &c. granted by act 1 Geo. III, to the 5th of January 1764; and surplus of 150,000 *l.* granted the last session, for pay and cloathing of the militia, remaining in the Exchequer; also the sum of 102,469 *l.* 19 *s.* 3 *d.* 3, savings of the grant of the last session, for pay of the Brunswick troops, subsidies, and former grants, &c. and 61,088 *l.* 4 *s.* other sav-

ings; and by sale of stores in Germany and Portugal, to be applied towards the extraordinary expences of the land forces, &c. incurred to the 5th of December 1763, not provided for; also 170,906*l.* 2*s.* 8*d.* savings upon the non-effective accounts of several regiments; to be applied towards the unsatisfied claims in Germany, reported to be due.

The monies arising by the malt-act, land-tax, with the sum of 2,000,000*l.* charged on the Sinking Fund, and also the sum of 1,110,000*l.* to be raised by the Bank; and also the aforesaid sum of 3497*l.* 9*s.* 9*d.* also the savings on said 150,000*l.* granted the last session for pay and cloathing of the militia; and 300,000*l.* granted by this act, together with the money arising by sale of French prizes taken before the war, are appropriated, *viz.*

For the marriage portion of the Princess Augusta, 80,000*l.*

Towards naval services in general, 1,430,568*l.* 11*s.* 9*d.*

For building four houses for the officers of the hospital at Plymouth, 3000*l.*

To the Commissioners of Greenwich hospital, for out-pensioners, upon account, 10,000*l.*

Towards paying off the debt of the Navy, 650,000*l.*

For paying a bounty for the year 1764, to the oldest chaplains in the Navy, who have served four years on board in the late war, and have not preferment of 50*l.* *per annum* value, *viz.* to 15 such 2*s.* 6*d.* *per diem*, and to 15 others 2*s.* *per diem*.

Charge of the office of ordnance for land service, 173,080*l.* 8*s.* 6*d.*

Charge of the office of ordnance for land service not provided for in 1763, 52,359*l.* 8*s.* 1*d.*



## The History of Taxes, &c.

For pay, &c. of the land forces in general, 2,610,745 *l.* 10 *s.* 7 *d.* whereof 617,704 *l.* 17 *s.* 10 *d.*  $\frac{3}{4}$  for charge of 17,532 *l.* effective men, including invalids, for guards and garrisons, &c.; 372,774 *l.* 6 *s.* 4 *d.*  $\frac{3}{4}$  for the forces and garrisons in the Plantations, and in Minorca and Gibraltar, and for provisions for them; 11,322 *l.* 7 *s.* 3 *d.* for pay of the general and general staff officers; 80,000 *l.* on account, for pay and cloathing of the militia; 30,188 *l.* 18 *s.* to the reduced officers of the land forces and marines, for the year 1764; 125,455 *l.* 13 *s.* to the reduced officers of the land forces disbanded in 1763, and such as are to be reduced for the year 1764; 2605 *l.* 19 *s.* to the officers and private gentlemen of the two troops of Horse-guards, Regiment of Horse reduced, and superannuated gentlemen of the four troops of Horse-guards; 1696 *l.* for pensions to officers widows; 103,794 *l.* 2 *s.* for out-pensioners of Chelsea hospital; 18,331 *l.* 17 *s.* 11 *d.* deficiency in the grant of the last year for out-pensioners of the said hospital in 1763; 43,901 *l.* 3 *s.* 7 *d.*  $\frac{3}{4}$  subsidy to the Duke of Brunswick, pursuant to treaty; 50,000 *l.* on account, to the Landgrave of Hesse-Cassel, pursuant to treaty; 823,876 *l.* 12 *s.* 2 *d.*  $\frac{3}{4}$  for extraordinary expences of land forces, &c. incurred in 1763, not provided for; 329,093 *l.* 17 *s.* 4 *d.* upon account, towards satisfying the claims in Germany, reported to be due.

For paying off Exchequer bills made out by virtue of an act of the last session, 1,800,000 *l.*

For supporting the civil establishment in Nova Scotia, 5703 *l.* 14 *s.* 11 *d.*

For charges of the civil establishment in Georgia, 4031 *l.* 8 *s.* 8 *d.*

For charges of the civil establishment of East Florida, 5700 *l.*

For charges of the civil establishment of West Florida, 5700.

For charges of general surveys in North America, 1818 *l.* 9 *s.*

For supporting the forts and settlements on the coast of Africa, 20,000 *l.*

To the Foundling Hospital; to be issued without fee, 38,347 *l.* 10 *s.*

To make good to his majesty the like sum, issued by him, pursuant to the addresses of the Commons, 7350 *l.*

To enable the Commissioners for paving, &c. the streets of Westminster, to perform the trusts reposed in them, 10,000 *l.*

To the Trustees of the British Museum, 2000 *l.*

To J. Blake, Esq; for carrying on his fish scheme, 2500 *l.*

Compensation for lands purchased, &c. under act 2 Geo. III, for erecting forts on the Sea Coasts, 545 *l.* 15 *s.*

For interest of principal money for lands purchased under the said act of 2 Geo. III.

To Samuel Touchet, merchant, expences incurred in fitting out vessels in the expedition against Senegal, &c.

To replace to the Sinking Fund the like sum issued thereout, for the half year's payment due the 29th of September 1763, on the annuities granted on the Navy and Victualling bills, 69,671 *l.* 1 *s.* 2 *d.*

To make good the deficiency on the 5th of July 1763, of the duties on offices and pensions, and upon houses and lights, 41,223 *l.* 1 *s.* 6 *d.*

To make good the deficiency on the 10th of October 1763, of the additional duties upon wines imported, and duties upon cyder and perry, 36,699 *l.* 15 *s.* 4 *d.* halfpenny.

To make good the deficiency of the grants for the year 1763, 129,489 *l.* 0 *s.* 3 *d.*

Chap. 25. *An act for establishing an agreement with the governor and company of the Bank of England, for raising certain sums of money towards the supply for the service of the year 1764; and for more effectually, &c.*

This act recites 7 Ann. chap. 7, 12 Ann. stat. 1, chap. 11, 15 Geo. II, chap. 13, and that the governor and company of the Bank of England are willing and contented to advance, towards the supply for 1764, the sum of one million, on Exchequer Bills, bearing interest at the rate of 3*l.* per cent. per annum, the said interest to be paid quarterly, and the said Exchequer Bills to be charged upon, and repaid out of, the first aids or supplies which shall be granted by parliament for the service of the year 1766; and also to pay into the Exchequer, towards the said supply, the sum of 110,000*l.* without any repayment of the principal, or allowance of interest for the same, provided that the privilege of exclusive banking, and all other the abilities, capacities, powers, authorities, &c. in this or any former act contained, be granted to the said governor and company, in manner therein mentioned. And then the act enacts, that the Treasury may direct Exchequer Bills, to be made out for any sum not exceeding 1,000,000*l.* &c.

5 Geo. III, 1765. This session began the 10th of January, and ended the 25th of May 1765; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 2. *An act for continuing and granting to his majesty certain duties upon malt, &c.*



*An act for granting an aid to his majesty by a land-tax, to be raised in Great-Britain for the service of the year 1765.* Chap. 5.

This tax was 4 s. in the pound.

*An act for granting to his majesty a certain sum of money out of the Sinking Fund; for applying certain monies therein mentioned for the service of the year 1765; for further appropriating the supplies granted in this session of parliament; for allowing, &c.* Chap. 40.

By this act, the sum of 2,100,000 l. granted out of the Sinking Fund, for the service of the current year, may be accordingly issued by the Treasury, who are impowered to raise the said sum, or any part thereof, by loans or Exchequer Bills, on the credit of the Sinking Fund.

And for and towards making good the supply, the Treasury are impowered to issue and apply the sum of 135,213 l. 5 s. remaining in the Exchequer on the 10th of October 1764, unapplied of the Sinking Fund; 308,000 l. agreed to be paid by the French king on the 27th of February 1765; 80,000 l. remaining in the Exchequer, granted the last session for pay and cloathing of the militia; 12,000 l. produce of the duties granted this session on gum senega and gum arabic.

The sum of 251,740 l. 2 s. 7 d.  $\frac{3}{4}$  out of the exceedings of the several sums granted for sundry services, and of the monies, paid in to the paymaster-general by contractors and others, may be issued and applied towards discharging the unsatisfied claims for expences incurred in Germany during the late war.

The sum of 60,000 l. out of the monies granted the last session, and reserved for the disposition of parliament, shall be applied towards maintaining the forces and garrisons in America.

The monies arising by the malt-tax, 5 Geo. III, chap. 2, land-tax, 5 Geo. III, chap. 5, loans, &c. and other sums remaining in the Exchequer, &c. duties on gum senega and gum arabic, and 2,000,000*l.* granted out of the Sinking Fund; together with the residue of the money arising by the sale of French prizes, shall be applied to the following uses and purposes:

Towards naval services 1,439,734*l.* 11*s.* 3*d.*

Towards the support of Greenwich hospital 5000*l.*

Bounty to certain chaplains who served in the Navy the last war, 1231*l.* 17*s.* 6*d.*

For charge of the office of ordnance, for the year 1765, 174,673*l.* 15*s.* 10*d.*

To the said office, for services performed in 1764, not provided for, 55,519*l.* 10*s.* 7*d.*

Towards the land forces and other services in general, 2,001,602*l.* 10*s.* 6*d.*; of which 608,130*l.* 10*s.* 7*d.* for guards and garrisons in Great-Britain, Guernsey, and Jersey; 327,502*l.* 3*s.* 11*d.*  $\frac{1}{2}$  for guards and garrisons in the Plantations, Minorca, and Gibraltar, and provisions for the forces abroad; 6346*l.* 3*s.* 5*d.* to make good difference of pay between the British and Irish Establishment of five regiments of foot at Gibraltar, Minorca and ceded Islands; 11,291*l.* 8*s.* 6*d.*  $\frac{1}{2}$ , for general and general staff officers; 80,000*l.* towards pay and cloathing of the militia; 135,606*l.* 12*s.* 6*d.* to the reduced officers of the land forces, and marines; 2361*l.* 14*s.* 2*d.* to the officers and gentlemen of Horse Guards; &c. reduced; 1664*l.* to the pensions of officers widows; 109,107*l.* 18*s.* 4*d.* to the out-pensioners of Chelsea hospital; 10,343*l.* 16*s.* 9*d.* subsidy to the Duke of Brunswick; 50,000*l.* succour to the Landgrave of Hesse-Cassel; 404,496*l.* 7*s.* 6*d.* extraordinary expences of the land forces, and other services incurred in 1764, not provided for; 248,259*l.*

17 s. 4 d.  $\frac{1}{4}$  towards the unsatisfied claims in Germany; 6491 l. 17 s. 4 d. charge of three independent companies in Africa.

Towards paying off Exchequer Bills issued pursuant to an act of the last session, (4 Geo. III, chap. 23,) 800,000 l.

For defraying the civil establishment of Nova Scotia, 4911 l. 14 s. 11 d.; and for sundry expences incurred there in former years not provided for, 7000 l.

For the civil establishment of Georgia, 3966 l.

For the civil establishment of East India, 5200 l.

For the civil establishment of West Florida, 5200 l.

Towards expence of general surveys in America, 1601 l. 14 s.

Towards building a lazaret, 5000 l.

To the Foundling hospital, 38,000 l.

For maintaining the British forts and settlements in Africa, 13,000 l.; and 7000 l. for a Block-house at Cape Appolonia; and 5500 l. for defraying the charges of a civil establishment upon the coast of Africa.

To make good to his majesty the like sum issued in pursuance of addresses of the House of Commons, 2400 l.

Compensation to the government of the island of Barbadoes, 10,000 l.

Towards repairing London bridge, 7000 l.

To replace to the Sinking Fund the deficiency of the duties on offices and pensions, and windows, 48,176 l. 1 s. 11 d. halfpenny.

To replace to the Sinking Fund, the deficiency of the additional duties upon wines imported, and upon cyder and perry, 49,742 l. 1 s. 2 d. halfpenny.



To replace to the Sinking Fund the annuities granted in respect of Naval and Victualling bills, &c. cancelled, 139,342 *l.* 2 *s.* 4 *d.*

To make good the deficiency of the grants for the last year, 249,660 *l.* 4 *s.* 10 *d.*

6 Geo.

III, 1765  
and 1766.

This session began the 17th of December 1765, and ended the 6th of June 1766; and the ways and means for raising the supplies granted in it, were as follow:

Chap. 2. *An act for continuing and granting to his majesty certain duties upon malt, &c.*

Chap. 9. *An act for granting an aid to his majesty by a land-tax to be raised in Great-Britain for the service of the year 1766.*

This tax was 4 *s.* in the pound.

Chap. 14. *An act for repealing the duties granted upon cyder and perry, by an act made in the third year of his present majesty's reign, and for granting other duties on cyder and perry in lieu thereof; and for more effectually securing the duties on cyder and perry imposed by several former acts.*

This act recites 3 Geo. III, chap. 12, and 4 Geo. III, chap. 7, and enacts, that after the 5th of July 1766, the duties granted by the recited act of 3 Geo. III, are to cease; as also the powers and regulations, &c. established by the said act, together with the recited act of 4 Geo. III, except as to arrears, or penalties incurred before that time.

In lieu of the duties so repealed, the following new or additional duties are to take place, *viz.* on all foreign cyder and perry imported, 3 *l.* per ton, and on all cyder and perry made in Great-Britain, and sold by retail, 6 *s.* per hog-head, to be paid by the retailer; and on all

cyder and perry made in Great-Britain, and con-  
signed to any factor for sale, 16 s. 8 d. per  
hogthead, to be paid by the factor.

*An act for raising a certain sum of money by loans Chap. 15.  
or Exchequer Bills, for the service of the year  
1766.*

By this act, the sum of 1,800,000 l. was to  
be raised by loans or Exchequer Bills, to be  
charged upon the first aids to be granted in the  
next session.

*An act for redeeming one third part of the remainder Chap. 21.  
of the joint stock of annuities, established by an  
act made in the third year of his present majesty's  
reign, in respect of several navy, victualling, and  
transport bills, and ordnance debentures.*

By this act, a sum not exceeding 870,888 l.  
5 s. 5 d.  $\frac{1}{2}$  was granted to his majesty, to enable  
him to redeem and pay off one third part of the  
capital stock of annuities, after the rate of 4 l.  
per cent. per annum, granted in respect of certain  
navy, victualling, and transport bills, and ord-  
nance debentures, delivered in and cancelled,  
pursuant to an act of 3 Geo. III.

*An act for repealing the several duties upon houses, Chap. 38.  
windows, and lights; and for granting to his  
majesty other duties upon houses, windows, and  
lights.*

This act recites the acts of 20 Geo. II, chap.  
3, 31 Geo. II, chap. 22, and 2 Geo. III, chap.  
8, and enacts, that after the 10th of October  
1766, the rates granted by these acts are to  
cease, (all arrears thereof excepted) and in lieu  
thereof the following yearly rates are to be paid,  
viz. 3 s. per annum for every dwelling-house in-  
habited within England; and 1 s. per annum for

all such in Scotland. For all dwelling-houses throughout Great-Britain, with seven windows only, 2 *d.* each; with eight windows, 6 *d.* each; with nine, 8 *d.*; with ten, 10 *d.*; with eleven, 1 *s.*; with twelve, 1 *s.* 2 *d.*; with thirteen, 1 *s.* 4 *d.*; with fourteen to nineteen, 1 *s.* 6 *d.*; with twenty 1 *s.* 7 *d.*; with twenty-one 1 *s.* 8 *d.*; with twenty-two, 1 *s.* 9 *d.*; with twenty-three, 1 *s.* 10 *d.*; with twenty-four, 1 *s.* 11 *d.*; with twenty-five, or upwards 2 *s.*—Window-tax to be paid over and above the duties on houses. Houses in Scotland, with not more than five windows, exempted from the duty on houses.

Chap. 39. *An act for raising the sum of one million five hundred thousand pounds, by way of annuities and a lottery, to be charged on the Sinking Fund.*

By this act, the sum of 900,000 *l.* was to be raised by annuities after the rate of 3 *l.* per cent. to commence from the 5th of January 1766; and the sum of 600,000 *l.* by a lottery, to consist of 60,000 tickets, every blank to be of the value of 6 *l.*; blanks and prizes to be attended with the like 3 *l.* per cent. annuities, to commence from the 5th of January 1767.

Chap. 41. *An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies therein mentioned for the service of the year 1766, and for further appropriating the supplies granted in this session of parliament.*

By this act, the sum of 2,150,000 *l.* may be issued out of the Sinking Fund, towards raising the supply. The sum of 80,000 *l.* remaining in the Exchequer for pay and cloathing of the militia, for the year 1765; the sum of 181,000 *l.* payable for maintenance of the French prisoners; and produce of the duties on gum senega and gum arabic may be issued towards



making good the supply. The sum of 2321 *l.* 14 *s.* 10 *d.* savings on the charge of three independent companies of foot, on the African coast, &c. shall be also issued towards the said supply. The sum of 60,000 *l.* monies unappropriated in the Exchequer, and such as shall be paid in before the 5th of April 1767, of the duties granted by act 4 Geo. III, towards the charge of defending the Colonies in America, shall be applied in like manner. The sum of 74,777 *l.* 14 *s.* savings of pay of the land forces, shall be applied in like manner.

The monies arising by the malt-tax, land-tax, loans, lottery, &c. and other sums remaining in the Exchequer, &c. together with the several sums before granted and specified, with the residue of the monies arising from the sale of French prizes taken before the declaration of war, and such sums as shall arise by sale of lands in the ceded Islands, shall be appropriated and applied to the uses following, *viz.*

Out of the aids in general, the sum of 1,522,283 *l.* 6 *s.* 3 *d.* towards naval services.

Towards paying off the debt of the Navy, 1,000,000 *l.*

For the office of ordnance, 180,445 *l.* 19 *s.* 3 *d.* To the said office for services performed in 1765, not provided for.

Towards the land forces, and other services in general, 1,923,313 *l.* 19 *s.* 8 *d.*; of which 605,608 *l.* 19 *s.* 9 *d.* for guards and garrisons in Great-Britain, Guernsey, and Jersey; 332,183 *l.* 6 *s.* 5 *d.* for guards and garrisons in the Plantations, and Africa, Minorca, and Gibraltar, &c. and provisions for forces abroad; 7993 *l.* 11 *s.* 4 *d.* to make good the difference of pay between the British establishment, of troops in the Isle of Man, Gibraltar, Minorca, and ceded Islands; 11,291 *l.* 8 *s.* 6 *d.*  $\frac{1}{2}$ , for general and general

staff officers; 150,000*l.* towards paying and cloathing the militia; 138,674*l.* to the reduced officers of the land forces and marines; 5718*l.* 6*s.* 8*d.* for reduced officers within the 10th company of several battalions; 1614*l.* to the pensions of officers widows; 109,875*l.* to the out-pensioners of Chelsea hospital; 50,000*l.* to the Landgrave of Hesse-Cassel, in extinction of all demands; 404,310*l.* 16*s.* 6*d.* extraordinary expences of the land forces, and other services not provided for; 106,043*l.* 13*s.* 8*d.* towards discharging the unsatisfied claims in Germany.

Towards paying off Exchequer Bills issued pursuant to an act of 4 Geo. III, 1,000,000*l.*; and 800,000*l.* towards paying off Exchequer Bills issued pursuant to an act of the last session.

For supporting the civil establishment of Nova Scotia 4866*l.* 3*s.* 5*d.*; and 8008*l.* 12*s.* 7*d.* for sundry expences incurred there in former years, not provided for.

For the civil establishment of Georgia, 2986*l.*

For the civil establishment of East Florida, 5250*l.*; and for the establishment of West Florida, 5300*l.*

Towards expence of general surveys in America, 1784*l.*

For the forts and settlements in Africa, under direction of the African company, 13,000*l.*; and 5550*l.* charges of the civil establishment of Senegambia.

To the Foundling hospital, 32,725*l.*

To the British Museum, 2000*l.*

To replace to the Sinking Fund the deficiency of the duties on offices, and pensions, and windows, 45,561*l.* 7*s.* 10*d.*

To replace to the Sinking Fund the deficiency of the additional duties upon wines imported, and upon cyder and perry, 29,211*l.* 12*s.* 6*d.*

To replace to the Sinking Fund annuities granted in respect of navy and victualling bills, &c. cancelled, 139,342 *l.* 2 *s.* 4 *d.*

To replace to the Sinking Fund charges of management, &c. 4898 *l.* 14 *s.* 9 *d.*

To replace to the Sinking Fund the monies issued thereout to discharge certain annuities, &c. 8708 *l.* 17 *s.* 7 *d.*

To make good the deficiency of the grants for the last year, 292,828 *l.* 0 *s.* 4 *d.*

This session began the 11th of November<sup>7</sup> Geo. 1766, and ended the 2d of June 1767; the<sup>III</sup>, 1766 ways and means for raising the supplies granted<sup>and</sup> 1767. in it, were as follow;

*An act for continuing and granting to his majesty* Chap. 6.  
*certain duties upon malt, mum, cyder, and perry,*  
*for the service of the year 1767.*

*An act for granting an aid to his majesty by a land-* Chap. 14.  
*tax to be raised in Great-Britain, for the service*  
*of the year 1767.*

This tax was 3 *s.* in the pound.

*An act for raising a certain sum of money by loans* Chap. 16.  
*or Exchequer Bills, for the service of the year*  
*1767.*

By this act, the Treasury are impowered to raise any sum not exceeding 1,800,000 *l.* by loans or Exchequer Bills, in the same manner as by the malt-act of this session is prescribed with respect to loans or Exchequer bills, thereby authorized to be taken or made,



Chap. 19. *An act to enable his majesty to settle certain annuities on their Royal Highnesses the Dukes of York, Gloucester, and Cumberland.*

This act recites 1 Geo. III, chap. 1, 1 Ann. stat. 1, chap. 7, 9 Ann. chap. 10, and 5 Geo. III, chap. 25, and impowers his majesty by letters-patent, or indentures under the great seal, to grant an annuity of 8000 *l.* to the Duke of York, and a like annuity to the Duke of Gloucester, and a like annuity to the Duke of Cumberland, to commence from the 5th of January 1767, and to be paid quarterly, and to be payable out of the aggregate fund, during the continuance of 1 Geo. III; and after the expiration thereof, then out of such of the hereditary duties, &c. as were made part of the said fund by the said acts, out of such of the rates of postage, granted by 5 Geo. III, as shall then belong to the Crown.

Chap. 20. *An act for granting to his majesty additional duties upon bast or straw, chip, cane, and horse-hair hats and bonnets, and upon certain materials for making the same, imported into this kingdom.*

This act was repealed by 10 Geo. III, chap. 43.

Chap. 24. *An act for raising the sum of one million five hundred thousand pounds, by way of annuities, and a lottery attended with annuities, to be charged on the Sinking Fund.*

By this act, the sum of 1,500,000 *l.* was to be raised, viz. 900,000 *l.* by annuities, after the rate of 3 *l.* per cent. and 600,000 *l.* by a lottery.

*An act for redeeming one fourth part of the joint stock of annuities established by an act made in the third year of his present majesty's reign, intituled, An act for granting to his majesty several additional duties upon wines imported into this kingdom; and certain duties upon all cyder and perry; and for raising the sum of three millions five hundred thousand pounds by way of annuities and lotteries, to be charged on the said duties.* Chap. 25.

By this act, the sum of 875,000 *l.* was to be paid to the governor and company of the Bank, out of the supplies granted this session, for paying off one fourth part of the joint stock of annuities established by 3 Geo. III, and so much money as shall be necessary for discharge of the annuities attending the same, to be paid them out of the Sinking Fund, which they are to apply accordingly.

*An act for redeeming the remainder of the joint stock of annuities established by an act made in the third year of his present majesty's reign, in respect of several navy, victualling, and transport bills, and ordnance debentures.* Chap. 26.

By this act, the sum of 1,741,776 *l.* 10 *s.* 11 *d.* was to be paid to the governor and company of the Bank, out of the supplies granted this session for redeeming the joint stock of annuities established by act 3 Geo. III, and so much money as shall be necessary for discharge of the annuities attending the same, to be paid them out of the Sinking Fund, which they are to apply accordingly.

*An act for granting to his majesty additional duties upon certain linen cloth imported; and for carrying such duties, together with the additional duties granted in this session of parliament upon* Chap. 28.

, the importation of bast or straw, chip, cane, and horse-hair hats and bonnets, and certain materials for making the same, to the Sinking Fund.

By this act, the following additional duties upon certain linen cloth imported, were to take place on the 25th of May 1767, viz. for every ell of linen cloth or sheeting above one yard *English* in width (except *Flanders* Holland cloth) which shall be imported into Great-Britain, 3 *d.*; for every ell of linen cloth called drilling, which shall be imported into Great-Britain, 3 *d.* And after those rates, for any greater or less quantity respectively, over and above all other duties imposed thereon by any former act of parliament.

Chap. 32. *An act for applying the money granted in this session of parliament, for carrying on an additional building for a more commodious passage to the House of Commons, from Saint Margaret's-lane, and Old Palace-yard.*

This act recites 29 Geo. II, chap. 38, and enacts that three or more commissioners for Westminster-bridge are authorized to agree for the purchase of any freeholds, &c. necessary for the purpose of carrying on an additional building for a more commodious passage to the House of Commons; and for that purpose a sum not exceeding 2000 *l.* may be issued and applied, out of the aids granted in this session, towards the said building.

Chap. 33. *An act to enforce, in that part of Great-Britain called Scotland, the execution of an act of the last session of parliament, intituled, An act for repealing the several duties upon houses, windows, and lights; and for granting to his majesty other duties upon houses, win-*



dows, and lights; and for explaining the said act.

This act recites 6 Geo III, chap. 38, and 26 Geo. II, chap. 17, and enacts, that the powers and directions, &c. in act 26 Geo. II, where not altered by the recited act of last session, shall be carried into execution in Scotland, with respect to the duties on houses, windows, and lights there, granted by the said act of 6 Geo. III, from the 10th of October 1766.

*An act for granting to his majesty a certain sum of money out of the Sinking Fund, and for applying certain monies therein mentioned for the service of the year 1767; and for further appropriating the supplies granted in this session of parliament; for carrying to the aggregate fund a sum of money which hath arisen by the two sevenths excise, for empowering his majesty, &c.* Chap. 54.

By this act, the sum of 2,010,121 *l.* 10 *s.* 3 *d.* was granted out of the Sinking Fund for the service of the current year, to be issued by the Treasury accordingly, who are empowered to raise the said sum, or any part thereof by loans or Exchequer Bills, on the credit of the Sinking Fund.—The following sums remaining in the Exchequer for the disposition of parliament, viz. 469,147 *l.* 14 *s.* surplus of the Sinking Fund; and 35,202 *l.* 9 *s.* 2 *d.*; 181,000 *l.* payable for maintenance of the French prisoners; also 150,000 *l.* granted in the last session for paying and cloathing of the militia; and produce of the duties on gum senega and gum arabic, shall be issued towards making good the supply.

The sum of 261,571 *l.* 13 *s.* 3 *d.* savings arising upon former grants, &c. received of

the Earl of Chatham, shall be applied towards defraying the extraordinary expences of the land forces, &c. incurred and not provided for; together with the sum of 7844 *l.* 17 *s.* 9 *d.* remaining in the hands of E. Sainthill, Esq;

The sum of 110,000 *l.* out of such monies as shall be paid into the Exchequer between the 5th of April 1767, and the 5th of April 1768, produce of the revenues reserved for the disposition of parliament, shall be applied towards the charge of defending the colonies in America.

The monies arising by the malt-tax, land-tax, loans, lottery, &c. and other sums remaining in the Exchequer, &c. together with the several sums before granted and specified, with the residue of the monies arising from the sale of French prizes taken before the declaration of war; and such sums as shall arise by sale of lands in the ceded islands, shall be applied to the following uses, *viz.*

For the marriage portion of the Queen of Denmark, 40,000 *l.*

Towards naval services specified, 1,539,321 *l.* 4 *s.* 8 *d.*

For hemp to replenish the king's magazines, 30,000 *l.*

Towards paying off the debt of the Navy, 300,000 *l.*

For the office of ordnance, 169,600 *l.*

To the said office, for services performed in 1766, not provided for.

Towards the land forces and other services in general, 1,206,156 *l.* 2 *s.* 10 *d.*; of which 593,986 *l.* 15 *s.* 7 *d.* for guards and garrisons in Great Britain, Guernsey, and Jersey; 295,607 *l.* 2 *s.* 11 *d.* for guards and garrisons in the Plantations, and Africa, Minorca, and Gibraltar, &c. and provisions for the forces abroad; 7201 *l.* 14 *s.* 7 *d.* to make good the difference of pay

between the British and Irish establishment, of troops in the Isle of Man, Gibraltar, Minorca, and ceded islands; 12,203 *l.* 18 *s.* 6 *d.* for general and general staff officers; 135,299 *l.* 8 *s.* 4 *d.* to the reduced officers of the land forces and marines; 2103 *l.* 11 *s.* 8 *d.* to the troops of Horse Guards, and regiment of horse reduced, and to the superannuated gentlemen of the four troops of Horse Guards; 5633 *l.* 3 *s.* 4 *d.* for reduced officers, with the 10th company of battalions reduced; 1536 *l.* to the pensions of officers widows; 106,083 *l.* 2 *s.* 6 *d.* to the out-pensioners of Chelsea hospital; and 46,501 *l.* 5 *s.* 4 *d.* extraordinary expences of the land forces incurred, and not provided for.

Towards paying off Exchequer Bills issued pursuant to the act of the last session, 1,800,000 *l.*

To make good to his majesty the like sum issued pursuant to the addresses of the House of Commons, 12,951 *l.* 2 *s.* 2 *d.*

For supporting the civil establishment of Nova Scotia, 4856 *l.* 3 *s.* 5 *d.*; and 691 *l.* 8 *s.* for sundry expences incurred there in 1767, and not provided for.

For the civil establishment of Georgia, 3986 *l.*

For the civil establishment of East Florida, 4750 *l.*; and for the civil establishment of West Florida, 4,800 *l.*

Towards expence of general surveys in America, 1601 *l.* 14 *s.*; and 2000 *l.* contingent expences of the forces in North America.

For the forts and settlements in Africa, under the direction of the African company, 13,000 *l.*; and 5550 *l.* charges of the establishment of Senegambia; and 3500 *l.* on account of the establishment of Senegal and its dependencies.

To the Foundling hospital, 28,000 *l.*; and 1500 *l.* towards apprenticing children from thence; but not more than 7 *l.* to be given



with any child; and both sums to be issued without fee.

To Dr. Swinton, as a compensation for damage done to his estate at the time of the late rebellion, 700 *l*.

To replace to the Sinking Fund the deficiency of the duties on offices and pensions, and windows, 49,660 *l*. 9 *s*. 2 *d*.

To replace to the Sinking Fund the deficiency of the additional duties upon wines imported, and upon cyder and perry, 12,758 *l*. 13 *s*. 7 *d*.

To replace to the Sinking Fund the annuities granted in respect of certain navy and victualling bills, &c. unredeemed, 104,506 *l*. 11 *s*. 10 *d*.; and 1592 *l*. 1 *s*. 9 *d*. to replace to the Sinking Fund the charges of management of the said annuities.

To replace to the Sinking Fund, 8708 *l*. 17 *s*. 7 *d*. to discharge certain annuities, &c.

To make good the deficiency of the grants for the last year, 129,144 *l*. 2 *s*. 8 *d*.

The sum of 84,604 *l*. 3 *s*. 3 *d*. remaining in the Exchequer, of the additional rates and duties of excise, shall be carried to the Sinking Fund.

8 Geo. III, 1767. This session began the 24th of November 1767, and ended the 10th of March 1768; and 1768. and on the 11th of March the parliament was dissolved by proclamation. The ways and means for raising the supplies, were as follow:

Chap. 4. *An act for continuing and granting to his majesty certain duties upon malt, mum, cyder, and perry, for the service of the year 1768.*

Chap. 8. *An act for granting an aid to his majesty by a land-tax to be raised in Great-Britain, for the service of the year 1768.*

This tax was 3 *s*. in the pound.

*An act for raising a certain sum of money, by loans or Exchequer bills, for the service of the year 1768.* Chap. 18.

By this act, the sum of 1,800,000 *l.* was to be raised by loans or Exchequer bills.

*An act for redeeming the remainder of the joint stock of annuities established by an act made in the third year of his majesty's reign, intituled, An act for granting to his majesty several additional duties upon wines imported into this kingdom, and certain duties upon all cyder and perry; and for raising the sum of three millions five hundred thousand pounds, by way of annuities and lotteries, to be charged on the said duties.* Chap. 29.

This act recites act 3 Geo. III, chap. 12, and enacts, that the following sums may be issued to the Bank, out of the supplies granted this session, viz. on or before the 5th of July 1768, the sum of 875,000 *l.*; by the 10th act 875,000 *l.* and by the 5th of January 1769, the sum of 875,000 *l.* which money shall be applied by the Bank in payment of the said several sums, for the redemption, and in full satisfaction of the said respective parts of the said capital and joint stock.

*An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies therein mentioned, for the service of the year 1768; and for further appropriating the supplies granted in this session of parliament.* Chap. 30.

By this act, the sum of 2,250,000 *l.* was granted out of the Sinking Fund, for the service of the current year, and the Treasury was im-

powered to raise the same by loans or Exchequer bills, on the credit of that fund.

The sum of 400,000 *l.* payable into the Exchequer by the East India company, and produce of the duties on gum senega and gum arabic shall be issued towards making good the supply.

The sum of 70,000 *l.* out of such monies as shall be paid into the Exchequer between the 2d of February 1768, and the 5th of April 1769; produce of the revenues reserved for the disposition of parliament, towards the charge of defending the colonies in America, shall be applied accordingly.

The sum of 106,358 *l.* 17 *s.* 8 *d.* out of the several sums, &c. herein particularized, shall be applied in making good the supply granted towards defraying the extraordinary expences of the land forces, &c. incurred, to the 25th of December, not provided for.

The monies arising by the malt-tax, land-tax, loans, lottery, and the sum of 400,000 *l.* which was to be paid into the Exchequer by the East India company in pursuance of an act of last session, and other sums remaining in the Exchequer, &c. together with the several sums before granted and specified, and such sums as shall arise by sale of lands in the ceded islands, shall be applied to the following purposes, *viz.*

Towards naval services specified, 1,526,357 *l.*  
0 *s.* 11 *d.*

For charge of the office of ordnance, 159,328 *l.*  
11 *s.* 6 *d.*

To the said office, for services performed in 1766, not provided for, 68,944 *l.* 12 *s.* 11 *d.*

Towards the land forces and other services in general, 1,296,125 *l.* 13 *s.* 2 *d.*; of which 606,221 *l.* 12 *s.* 10 *d.* for guards and garrisons in Great-Britain, Guernsey, and Jersey; 326,950 *l.*



4 s. 9 d. for guards and garrisons in the Plantations, and Africa, Minorca, and Gibraltar, &c. and provisions for the forces abroad; 7226 l. 17 s. 2 d. to make good difference of pay between British and Irish establishment of troops in the Isle of Man, Gibraltar, Minorca and ceded islands; 12,237 l. 7 s. 3 d. for general and general staff officers; 132,431 l. to the reduced officers of the land forces, and marines; 1715 l. 13 s. to the two troops of Horse Guards, and Regiment of Horse reduced, and to the superannuated gentlemen of the four troops of Horse Guards; 5227 l. 14 s. for reduced officers, with the 10th company of battalions reduced; 1536 l. to the pensions of officers widows; 108,949 l. 17 s. 6 d. to the out-pensioners of Chelsea hospital; 93,629 l. 6 s. 6 d. extraordinary expences of the land forces, and other services incurred, and not provided for.

Towards paying off Exchequer bills issued pursuant to an act of the last session, 1,800,000 l.

To make good to his majesty the like sum, issued pursuant to the addresses of the House of Commons, 10,500 l.; and 5000 l. towards building a passage to the House of Commons.

For supporting the civil establishment of Nova Scotia, 3895 l.; and 3986 l. for the establishment of Georgia.

For the civil establishment of East Florida, 4750 l.; and for the establishment of West Florida, 4400 l.

Towards expence of general surveys in America, 2036 l.

For the forts and settlements in Africa, under direction of the African company, 13,000 l.; and 5550 l. charges of the civil establishment of Senegambia.

To the Foundling Hospital 29,000 l.; and 2000 l. towards apprenticing children from

thence; but not more than 7*l.* to be given with any one child; both sums to be issued without fee.

To the Trustees of the British Museum, 2000*l.*

To replace to the Sinking Fund the like sum issued thereout, to make good the deficiency of the fund for paying annuities established by act 31 Geo. II, 53,480*l.* 17*s.* 8*d.*

To replace to the said fund the like sum paid thereout, for deficiency in annuities on the act of 3 Geo. III, 59,322*l.* 16*s.* 10*d.*

To replace to the Sinking Fund the annuities granted in respect of certain navy and victualling bills, &c. unredeemed, 88,435*l.* 19*s.* 6*d.*

To replace to the Sinking Fund the like sum issued thereout, to discharge the annuities attending such part of the joint stock established by act 3 Geo. III, as was redeemed in pursuance of an act of the last session, 8750*l.*

To make good the deficiency of the grants for the last year, 392,484*l.* 4*s.* 5*d.*

Chap. 31. *An act for raising a certain sum of money by way of annuities, and a lottery attended with annuities, to be charged on the Sinking Fund; and for carrying certain duties on wines, and on cyder and perry, granted by two acts of the third and sixth years of his present majesty, to the said fund.*

By this act, the sum of 1,900,000*l.* was to be raised, viz. 1,300,000*l.* thereof by annuities, and 600,000*l.* by a lottery.

8 Geo. III, 1768. The first session of this new parliament began the 10th of May 1768, and ended the 11th of August 1769.

This second session began the 8th of Novem-<sup>9 Geo.</sup>ber 1768, and ended the 9th of May 1769; the<sup>III, 1768.</sup> ways and means for raising the supplies granted<sup>and 1769;</sup> in it, were as follow :

*An act for granting to his majesty certain duties Chap. 2.  
upon malt, mum, cyder and perry, for the ser-  
vice of the year 1769.*

*An act for granting an aid to his majesty by a Chap. 5.  
land-tax, to be raised in Great-Britain, for the  
service of the year 1769.*

This tax was 3 s. in the pound.

*An act for raising a certain sum of money, by Chap. 15.  
loans, or Exchequer bills, for the service of the  
year 1769.*

By this act, the sum of 1,800,000 l. was to be raised by loans or Exchequer bills.

*An act for granting to his majesty a sum of money Chap. 33.  
to be raised by a lottery.*

By this act, the sum of 780,000 l. was granted to his majesty to defray his public expences, to be raised by a lottery.

*An act for granting to his majesty a certain sum Chap. 34.  
of money out of the Sinking Fund; and for ap-  
plying a certain sum of money therein mentioned;  
for the service of the year 1769; and for fur-  
ther appropriating the supplies granted in this  
session of parliament.*

By this act, the sum of 1,664,882 l. 4 s. 5 d. was granted out of the Sinking Fund, for the service of the current year, and the Treasury was impowered to raise the said sum by loans



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or Exchequer bills, on the credit of the said fund.

The sum of 135,177 *l.* 15 *s.* 6 *d.* surplus of the Sinking Fund in the Exchequer, on the 5th of April 1769, to be applied to the service of the current year.

The monies arising by the malt-tax, land-tax, loans, lottery, East-India agreement, and such other sums as shall be paid into the Exchequer by the 5th of April 1770; duties upon gum fenega and gum arabic, and 59,879 *l.* 8 *s.* 5 *d.* remaining in the Exchequer on the 5th of April 1769, with the residue of the monies arising by sale of the French prizes; and by sale of lands in the ceded islands, shall be applied to the following purposes, *viz.*

Towards naval services specified, 1,524,668 *l.* 8 *s.* 1 *d.*

Towards paying off the debt of the Navy, 400,000 *l.*

For charge of the office of ordnance, 177,947 *l.* 18 *s.*

To the said office, for services performed in 1768, not provided for, 43,812 *l.* 19 *s.*

Towards the land forces and other services in general, 1,358,056 *l.* 8 *s.* 11 *d.*; of which 602,673 *l.* 15 *s.* 7 *d.* for guards and garrisons in Great-Britain, Jersey, and Guernsey; 567,835 *l.* 18 *s.* 7 *d.* for guards and garrisons in the Plantations, and Africa, Minorca, and Gibraltar, &c. and provisions for the forces abroad; 4661 *l.* 12 *s.* 7 *d.* to make good the difference of pay between the British and Irish establishment, of troops in the Isle of Man, Gibraltar, Minorca, and ceded Islands; 12,200 *l.* 18 *s.* 6 *d.*  $\frac{1}{2}$  for general and general staff officers; 127,020 *l.* to the reduced officers of the land forces and marines; 1351 *l.* 13 *s.* to the two troops of Horse Guards, and regiment of Horse reduced; and to the superannuated

gentlemen of the four troops of Horse Guards; 4763*l.* 5*s.* to reduced officers, with the 10th company of battalions reduced; 1480*l.* to the pensions of officers widows; 167,394*l.* 15*s.* 10*d.* to the out-pensioners of Chelsea hospital; 128,692*l.* 2*s.* 9*d.* extraordinary expences of the land forces, and other services incurred, and not provided for.

To discharge the civil list debt, 513,511*l.*

Towards paying off Exchequer bills issued pursuant to an act of the last session, 1,800,000*l.*

To make good to his majesty, issued pursuant to the address of the House of Commons, 16,500*l.*

For a passage to the house of Commons, 3000*l.*

For supporting the civil establishment of Nova Scotia, 4375*l.* 17*s.* 11*d.*

For the civil establishment of Georgia, 3086*l.*

For the civil establishment of East Florida, 4750*l.*

For the civil establishment of West Florida, 4800*l.*

Towards expence of general surveys in America, 1785*l.* 4*s.*

For the forts and settlements in Africa, under the direction of the African company, 13,000*l.*

Charges of the civil establishment of Senegambia, 5550*l.*

To the Foundling Hospital, 19,967*l.* 10*s.*; and towards apprenticeing children from thence, 5600*l.*

To repay money advanced by the governors in apprenticeing children out, 3231*l.* 16*s.*

Toward erecting a magazine for gun-powder in Portsmouth harbour, 4000*l.*

To the Levant Company, 5000*l.*

For repairing and widening roads in Carnarvonshire, 2000*l.*

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To Charles Dingley for erecting a wind saw-mill, &c. 2000*l.*

To replace to the Sinking Fund the like sum paid thereout, for deficiency in annuities on the act of 31 Geo. II, 47,531*l.* 18*s.* 6*d.*

To replace to the said fund deficiencies paid thereout on annuities granted by act 3 Geo. III, 18,930*l.* 3*s.* 4*d.*  $\frac{3}{4}$ .

To make good the deficiency of the grants for 1768, 186,043*l.* 1*s.* 7*d.*

Chap. 36. *An act for applying certain monies therein mentioned, for the service of the year 1769.*

By this act, the sum of 400,000*l.* payable into the Exchequer by the East India Company, and produce of the duties on gum senega and gum arabic, and 59,879*l.* 8*s.* 5*d.* reserved in the Exchequer for the disposition of parliament, shall be issued towards making good the supplies granted this session.

The sum of 30,000*l.* out of such monies as shall be paid into the Exchequer between the 4th of April 1769, and the 5th of April 1770, of the duties appropriated for the defence, &c. of the British American colonies, shall be applied in paying the troops there.

The sum of 109,864*l.* 19*s.* 4*d.* winter stoppages unapplied, of the cavalry serving in Germany in the last war, and balance of stock-purse, with the balance of Lord Chatham's account as paymaster-general of the army, and of Thomas Calcraft as paymaster of the widows pensions, and money reserved in the office of the paymaster-general of the army, &c. not provided for, shall be applied towards making good the supply granted towards defraying the extraordinary expences of his majesty's land forces, &c.



This session began the 9th of January, and <sup>10 Geo.</sup> ended the 19th of May 1770; the ways and <sup>III, 1770.</sup> means for raising the supplies granted in it, were as follow;

*An act for continuing and granting to his majesty* Chap. 5.  
*certain duties upon malt, mum, cyder, and perry,*  
*for the service of the year 1770.*

*An act for granting an aid to his majesty by a land-* Chap. 6.  
*tax, to be raised in Great-Britain for the service*  
*of the year 1770.*

This tax was 3 s. in the pound.

*An act for raising a certain sum of money, by* Chap. 11.  
*loans or Exchequer bills, for the service of the*  
*year 1770.*

By this act, the sum of 1,800,000 l. was to be raised by loans or Exchequer bills.

*An act for repealing the duties upon bast or straw,* Chap. 43.  
*chip, cane, and horse-hair hats and bonnets, and*  
*upon certain materials for making the same, im-*  
*ported into this kingdom; and for granting other*  
*duties in lieu thereof; and for the more effectual*  
*preventing the fraudulent importation of such*  
*goods.*

By this act, the following duties are to be paid, viz. for hats or bonnets not exceeding twenty-two inches diameter, 12 s. 6 d. per dozen; and, exceeding that diameter, 1 l. 5 s. per dozen, and for platting, &c. 6 s. 8 d. per pound averdupois.

*An act for establishing a lottery, and for other pur-* Chap. 46.  
*poses therein mentioned.*

By this act, persons possessed of annuities in the joint stock of 4 l. per cent. and who should

signify their consent in books opened at the Bank, to accept of an annuity of 3 *l.* per cent. were intitled for every 100 *l.* to 100 *l.* in the joint stock of 3 *l.* per cent. and two lottery tickets; and to have a receipt for 4 *l.* in part of 14 *l.* for each ticket, &c.

Chap. 52. *An act for granting to his majesty a certain sum of money out of the Sinking Fund, and for applying certain monies therein mentioned for the service of the year 1770; and for further appropriating the supplies granted in this session of parliament.*

By this act, the sum of 1,700,000 *l.* was granted out of the Sinking Fund, for the service of the current year, and the Treasury empowered to raise it by loans or Exchequer bills, on the credit of the said fund.

The sum of 299,375 *l.* 6 *s.* 6 *d.* surplus of the Sinking Fund in the Exchequer on the 5th of January 1770; 773,240 *l.* 16 *s.* surplus of the produce of said fund for the quarter ended, the 5th of April 1770; and 13,596 *l.* 5 *s.* 10 *d.* surplusses remaining in the Exchequer on the 5th of April 1770; the sum of 400,000 *l.* (East India agreement) directed by an act of last session, and such monies as shall be paid into the Exchequer between the 6th of April 1770, and the 5th of April 1771, of the duties on gum senega and gum arabic, charged by 5 Geo. III, to be applied to the service of the current year.

The sum of 20,000 *l.* out of monies paid into the Exchequer between the 6th of April 1770, and the 5th of April 1771, being the produce of duties reserved towards expence of defending, &c. the British colonies in America, &c. towards making good the sum granted for maintaining the garrisons in the Plantations, and for provisions for the forces in North America,

Nova Scotia, Newfoundland, and the ceded islands; and 55,495*l.* 15*s.* 8*d.*  $\frac{1}{2}$ , remaining in the office of the paymaster-general of his majesty's forces, and 3948*l.* 3*s.* 7*d.* final balance of account of Thomas Earl of Kinnoul, to be applied towards defraying the extraordinary expences of the land forces, &c. incurred to the 26th of December 1769, and not provided for, shall be issued towards making good the supply.

The monies arising by the malt-tax, land-tax, loans, lottery, and 299,375*l.* 6*s.* 6*d.*  $\frac{1}{2}$  remaining in the Exchequer on the 5th of January 1770, surplus of the Sinking Fund; and 77,340*l.* 16*s.*  $\frac{1}{2}$ , and 13,596*l.* 5*s.* 10*d.*  $\frac{1}{2}$ , surplusses remaining on the 5th of April 1770; and 400,000*l.* payable by an act of last session; and such monies as shall be paid into the Exchequer between the 6th of April 1770, and the 5th of April 1771, of the produce of the duties on gum senega and gum arabic; and 1,700,000*l.* granted by this act out of the Sinking Fund, together with the residue of the monies arising from the sale of French prizes taken before the declaration of war; and also such monies as his majesty shall direct, out of the monies arising by sale of ceded lands in the West Indies, shall be applied to the following purposes, *viz.*

Towards naval services specified, 1,522,067*l.* 1*s.* 11*d.*

Towards paying off the debt of the Navy, 100,200*l.*

For charge of the office of ordnance, 166,984*l.* 11*s.* 5*d.*

To the said office for services performed in 1760, not provided for, 40,533*l.* 10*s.* 8*d.*

Towards the land forces, and other services in general, 1,468,487*l.* 1*s.* 10*d.*; of which 624,092*l.* 0*s.* 2*d.* for defraying the charge of 17,666 effective men, &c. and 1522 invalids,



for guards and garrisons, &c. in Great-Britain, Jersey and Guernsey; 363,248 *l.* 1 *s.* 11 *d.* and one eighth of a penny, for guards and garrisons in the Plantations, and Africa, Minorca and Gibraltar, &c. and provisions for the forces abroad; 4533 *l.* 12 *s.* 8 *d.* to make good the difference of pay between the British and Irish establishment, of troops in the Isle of Man, Gibraltar, Minorca and ceded Islands; 12,203 *l.* 18 *s.* 6 *d.* for general and general staff officers; 123,133 *l.* 2 *s.* 6 *d.* to the reduced officers of the land forces and marines; 1289 *l.* 1 *s.* 3 *d.* to the troops of Horse Guards, and regiments of Horse reduced, and to the superannuated gentlemen of the four troops of Horse Guards; 4513 *l.* 16 *s.* 8 *d.* to reduced officers, with the 10th company of battalions reduced; 664 *l.* to the pensions of officers widows; 112,425 *l.* 4 *s.* 7 *d.* to the out-pensioners of Chelsea hospital; 175,820 *l.* 11 *s.* 6 *d.*  $\frac{1}{2}$ , towards extraordinary expences of the land forces, and other services incurred, and not provided for; 45,565 *l.* 12 *s.* to the Landgrave of Hesse-Cassel.

Towards paying off Exchequer bills issued pursuant to an act of last session, 1,800,000 *l.*

To make good to his majesty the like sum issued pursuant to the addresses of the House of Commons, 13,100 *l.*

For a passage to the House of Commons, 2000 *l.*

For supporting the civil establishment of Nova Scotia, 4239 *l.* 5 *d.*

For the civil establishment of Georgia, 3086 *l.*

For the civil establishment of East Florida, 4750 *l.*

For the civil establishment of West Florida, 4800 *l.*

Towards expence of general surveys in America, 3885 *l.* 4 *s.*

For the forts and settlements in Africa, under the direction of the committee of the African company, 13,500 *l*.

Charges of the civil establishment of Senegambia, 5550 *l*.

To the Foundling Hospital, 9640 *l*.

Towards apprenticing children from thence, 3500 *l*.

To inhabitants of Barbadoes, to defray expences of cleansing the channel, &c. 5000 *l*.

To Levant Company, 5000 *l*.

To the trustees of the British Museum, 2000 *l*.

For discharging debts claimed upon forfeited estates, 71,000 *l*.

And the annuity claimed by Mary Mackenzie, widow.

And for purchase of superiorities, &c.

Towards roads of communication and bridges in the Highlands of North-Britain, 6998 *l*. 10 *s*. 2 *d*.

To make good to his majesty the like sum paid to several persons in the county of Southampton, in full satisfaction for the losses they have incurred, pursuant to orders of council, for the preventing the spreading of the distemper amongst the horned cattle, 796 *l*. 7 *s*. 6 *d*.

To enable his majesty to make compensation to Francis Dalby, merchant, for the loss of his ship the Britannia, &c. 6195 *l*. 8 *s*. 11 *d*.

To replace to the Sinking Fund, the like sum paid out of the same, to make good the deficiency of the fund for paying annuities established by act 31 Geo. 11, 46,463 *l*. 12 *s*. 8 *d*.

To make good the deficiency of the grants for the year 1769, 55,011 *l*. 7 *s*. 5 *d*.

11 Geo.

III, 1770

and 1771.

This session began the 13th of November 1770, and ended the 8th of April 1771; and the ways and means for raising the supplies granted in it, were the following:

Chap. 2. *An act for continuing and granting to his majesty certain duties upon malt, mum, cyder, and perry, for the service of the year 1771.*

Chap. 5. *An act for granting an aid to his majesty by a land-tax, to be raised in Great-Britain, for the service of the year 1771.*

This tax was 4 s. in the pound.

Chap. 25. *An act for raising a certain sum of money, by loans or Exchequer bills, for the service of the year 1771.*

By this act, the sum of 1,800,000 l. was to be raised by loans or Exchequer bills.

Chap. 47. *An act for granting to his majesty a certain sum of money, to be raised by a lottery.*

By this act, the sum of 650,000 l. was to be raised by a lottery, to consist of 50,000 tickets, at 13 l. each.

Chap. 48. *An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies therein mentioned, for the service of the year 1771; and for further appropriating the supplies granted in this session of parliament, for carrying to the aggregate fund a sum of money which hath arisen by the two-sevenths excise, and for enabling the commissioners for executing the office of treasurer of his majesty's Exchequer, or the Lord High Treasurer for the time being, to pay to John Dobson, owner of*



*the Greenland ship Lord Molyneux, the bounty due for the said ship on the last year's fishery.*

By this act, the sum of 1,650,000*l.* was granted out of the Sinking Fund for the service of the current year, and the Treasury impowered to raise the said sum by loans or Exchequer bills.

The sum of 691,977*l.* 7*s.* 9*d.* surplus of the Sinking Fund in the Exchequer on the 5th of April 1771, and 20,000*l.* 1*s.* 6*d.* remaining in the Exchequer on the 5th of April 1771, and 89,658*l.* 10*s.* 9*d.* directed by the act of last session; 400,000*l.* by act 9 Geo. III, to be paid by the East India Company, and such monies as shall be paid into the Exchequer between the 4th of April 1771, and the 5th of April 1772, of the duties on gum senega and gum arabic, charged by act 5 Geo. III, are directed to be applied for the service of the current year.

The sum of 20,000*l.* out of the monies paid into the Exchequer, on the 5th of April 1772, being the produce of duties reserved towards expence of defending, &c. the British colonies in America, &c. is directed to be applied towards making good the sum granted for maintaining the garrisons in the Plantations, and for provisions for the forces in North America, Nova Scotia, Newfoundland, and the ceded Islands.

The monies arising by the malt-tax, land-tax, loans, lottery, and 691,977*l.* 7*s.* 9*d.* remaining in the Exchequer on the 5th of April 1771, surplus of the Sinking Fund; and 20,000*l.* 1*s.* 6*d.* surplusses remaining on the 5th of April 1771; and 89,658*l.* 16*s.* 9*d.* remaining in the Exchequer; and 400,000*l.* (East India agreement,) and such monies as shall be paid into the Exchequer between the 4th of April 1771, and the 5th of April 1772, of the produce of the

duties on gum senega and gum arabic, and 1,650,000 *l.* granted by this act out of the Sinking Fund, together with the residue of the monies arising from the sale of French prizes taken before the declaration of war, and also such monies as his majesty shall direct, out of monies arising by sale of ceded lands in the West Indies, are directed to be applied to the following purposes, *viz.*

Towards naval services specified, 2,882,499 *l.* 18 *s.* 7 *d.*

Towards paying off the debt of the Navy, 200,000 *l.*

For charges of the office of ordnance, 259,074 *l.* 16 *s.* 11 *d.*

To the said office, for services performed in 1770, not provided for, 35,443 *l.* 7 *s.*

Towards the land forces and other services in general, 1,790,319 *l.* 13 *s.* 1 *d.*; of which 720,629 *l.* 12 *s.* 3 *d.* for defraying the charges of 23,432 effective men, &c. and 2102 invalids, for guards and garrisons, &c. in Great-Britain, Jersey, and Guernsey; and 459,170 *l.* 1 *s.* 11 *d.* for guards and garrisons in the Plantations, and Africa, Minorca, and Gibraltar, &c. and provisions for the forces abroad; 4533 *l.* 12 *s.* 8 *d.* to make good the difference of pay between the British and Irish establishment, of troops in the Isle of Man, Gibraltar, Minorca, and ceded Islands; 11,291 *l.* 8 *s.* 6 *d.* for general and general staff officers; 117,858 *l.* 10 *s.* to the reduced officers of the land forces and marines; 1277 *l.* 15 *s.* 5 *d.* to the two troops of Horse Guards, and regiment of Horse reduced, and to the superannuated gentlemen of the four troops of Horse Guards; 2962 *l.* 11 *s.* 8 *d.* to reduced officers, with the 10th company of battalions reduced; 664 *l.* to the pensions of officers widows; 112,005 *l.* to the out-pensioners of Chelsea hospital; 359,927 *l.* 0 *s.* 7 *d.* towards ex-

traordinary expences of the land forces, and other services incurred, and not provided for.

For discharging Exchequer bills of last session, 1,800,000 *l.*

To make good to his majesty the like sum issued pursuant to the addresses of the House of Commons, 14,700 *l.*

For supporting the civil establishment of Nova Scotia, 5796 *l.* 10 *s.* 5 *d.*

For the civil establishment of Georgia, 3086 *l.*

For the civil establishment of East Florida, 4350 *l.*

For the civil establishment of West Florida, 6100 *l.*

For defraying expences attending surveys in North America, 1885 *l.* 4 *s.*

Not exceeding 13,000 *l.* for repairing and maintaining the forts in Africa.

Not exceeding 6336 *l.* 0 *s.* 9 *d.*  $\frac{1}{2}$ , for supporting the civil establishment of Senegambia.

Not exceeding 2000 *l.* for repairing the fort of Cape Coast Castle.

Not exceeding 2970 *l.* for the maintenance, &c. of deserted young children, from the 31st of December 1770, to the 31st of December 1771.

Not exceeding 27,030 *l.* for defraying expences of children admitted into the Foundling Hospital before the 25th of March 1760.

Towards building a bridge across the Thames, 2000 *l.*

To merchants trading to the Levant, 5000 *l.*

Incurred by the East India Company, antecedent to the surrender of Manilla, 28,365 *l.* 5 *s.* 8 *d.*

To the Province of New Hampshire, for provisions, &c. to the troops in 1756, 6009 *l.* 13 *s.* 3 *d.*

For defraying expence of new roads, &c. in the Highlands of Scotland in 1771, 6928 *l.* 2 *s.*



(To be made good to his majesty) paid to persons in preventing the distemper amongst horned cattle, 799*l.* 12*s.* 2*d.*

To make good deficiencies in 1771, 35,085*l.* 2*s.*

12 Geo. III, 1772. This session began the 21st of January, and ended the 9th of June 1772; the ways and means for raising the supplies, were the following:

Chap. 3. *An act for granting an aid to his majesty by a land-tax to be raised in Great-Britain, for the service of the year 1772.*

This tax was 3*s.* in the pound.

Chap. 6. *An act for continuing and granting to his majesty certain duties upon malt, mum, cyder, and perry, for the service of the year 1772.*

Chap. 39. *An act for raising a certain sum of money by loans or Exchequer Bills, for the service of the year 1772.*

By this act, the sum of 1,800,000*l.* was to be raised by loans or Exchequer bills, in the usual manner.

Chap. 63. *An act for redeeming 1,500,000*l.* capital stock of 3*l.* per cent. annuities, in the manner, and on the terms therein mentioned; and for establishing a lottery.*

By this act, subscribers shall, for every 100*l.* capital stock, be intitled to four tickets in a lottery, to consist of 60,000 tickets at 12*l.* 10*s.* each.

Chap. 70. *An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies therein mentioned for the service*

*of the year 1772, and for further appropriating the supplies granted in this session of parliament, and, &c.*

By this act, the sum of 1,856,723*l.* 1*s.* 2*d.* was granted out of the Sinking Fund for the service of the current year, and the Treasury impowered to raise the said sum by loans or Exchequer bills.

The sum of 136,416*l.* 0*s.* 8*d.* surplus of the Sinking Fund in the Exchequer on the 10th of October 1772; 55,192*l.* 6*s.* 11*d.* remaining in the Exchequer on the 5th of January 1772; and 805,398*l.* 13*s.* 2*d.* remaining in the Exchequer on the 5th of April 1772; and 10,426*l.* 9*s.* 3*d.* remaining in the Exchequer; and 21,710*l.* remaining in the Exchequer on the 5th of April 1772; also 400,000*l.* directed to be paid by the East India company, by act 9 Geo. III, and such monies as shall be paid into the Exchequer between the 5th of April 1772, and the 5th of April 1773, of the duties of gum senega and gum arabic, charged by act 5 Geo. III, are directed to be applied to the service of the current year.

The sum of 138,090*l.* 5*s.* 10*d.* out of savings arising upon an augmentation to the land forces for 1771, and 36,772*l.* 10*s.* from the sum voted for extra-ordinances in 1770, 1836*l.* 13*s.* 10*d.* upon grants for difference between British and Irish pay of the 64th and 65th regiments in 1768; and 40,000*l.* out of savings upon grants for pay of reduced officers in 1757, to 1772, to be applied as aforesaid.

The sum of 20,000*l.* out of the monies paid into the Exchequer, on the 5th of April 1770, being the produce of duties reserved towards expence of defending, &c. the British colonies in America, &c. to be applied towards

making good the sum granted for maintaining the garrisons in the Plantations, and for provisions for the forces in North America, &c.

The monies arising by the malt-tax, land-tax, loans, lottery, and 136,416*l.* 0*s.* 8*d.*  $\frac{1}{2}$ , remaining in the Exchequer on the 10th of October 1771; and 55,192*l.* 6*s.* 11*d.*  $\frac{1}{4}$ , surplusses remaining on the 5th of January 1772; and 805,798*l.* 13*s.* 2*d.* remaining in the Exchequer on the 5th of April 1772; and 10,426*l.* 9*s.* 5*d.*, and 21,710*l.* so remaining in the Exchequer; and 400,000*l.* by act 9 Geo. III, and such monies as shall be paid into the Exchequer between the 5th of April 1770, and the 5th of April 1773, of the produce of the duties on gum senega and gum arabic; and 1,856,723*l.* 1*s.* 2*d.* granted by this act out of the Sinking Fund, together with the prize-money taken before the declaration of war; and also such monies as his majesty shall direct out of monies arising by sale of ceded lands in the West Indies, shall be applied to the following purposes, viz.

Towards naval services herein expressed, 2,070,664*l.* 17*s.* 6*d.*

Towards paying off the debt of the Navy, 215,883*l.* 17*s.* 4*d.*

For charge of the office of ordnance, 32,458*l.* 6*s.* 3*d.*

Towards the land forces, 1,314,701*l.* 12*s.* 5*d.*; of which 629,491*l.* 12*s.* 4*d.* for defraying the charges of 17,547 effective men, &c. and 1522 invalids, for guards, &c. in Great Britain, &c.; not exceeding 368,953*l.* 12*s.* 7*d.* for guards and garrisons in the Plantations, and Africa, &c. and provisions for forces abroad; 4723*l.* 16*s.* 2*d.* to make good the difference of pay between the British and Irish establishment of troops in the Isle of Man, &c.; 11,322*l.* 7*s.* 3*d.* for general and general staff officers; 115,765*l.* 16*s.* to the reduced officers of the



land forces and marines; 1281 *l.* 0 *s.* 6 *d.* to the two troops of Horse Guards reduced; and to the superannuated gentlemen of the four troops of Horse Guards; 644 *l.* to the pensions of officers widows; not exceeding 124,813 *l.* 12 *s.* 6 *d.* to the out-pensioners of Chelsea hospital; 57,705 *l.* 14 *s.* 11 *d.* towards extraordinary expences of the land forces, and other services incurred, and not provided for.

For discharging Exchequer bills of last session; 1,800,000 *l.*

To make good to his majesty the like sum issued pursuant to the addresses of the House of Commons 6580 *l.*; 5346 *l.* 10 *s.* 5 *d.* for supporting the civil establishment of Nova Scotia.

For the civil establishment of Georgia, 3186 *l.*

For the civil establishment of East Florida, 4950 *l.*; and for the civil establishment of West Florida, 5650 *l.*

For defraying expences attending surveys in North America, 1885 *l.* 4 *s.*

For repairing and maintaining the forts in Africa, 13,000 *l.*

For supporting the civil establishment of Senegambia, 6336 *l.* 0 *s.* 9 *d.*

For repairing the fort of Cape Coast Castle, 2400 *l.*; and for prosecuting discoveries towards the South Pole, 4000 *l.*

To merchants trading to the Levant, 5000 *l.*

To the trustees of the British Museum, to carry on the trust reposed in them by parliament, 2000 *l.*

To enable his majesty to purchase a collection of Etruscan, Grecian, and Roman antiquities, 8410 *l.*; and for a repository for the said collection, 840 *l.*

For defraying the expence of new roads, &c. in the Highlands of Scotland in 1772, 6998 *l.* 14 *s.* 5 *d.*

Not exceeding 794 *l.* 3*s.* 11*d.* (to be made good to his majesty) paid to persons for preventing the distemper among horned cattle.

To Charles Irving for a late discovery of a method of making sea water fresh and wholesome 5000 *l.* and the sum of 1500 *l.* as a compensation to Edmund Hill, for discontinuing the use of his pestles in making gunpowder upon Hounslow Heath.

To make good sums payable to persons who have subscribed their capital stock of 3 *l.* per cent. annuities, 1,350,000 *l.*

To make good deficiencies in 1771, 42,445 *l.* 5*s.* 5*d.*; and not exceeding 39,456 *l.* 0*s.* 10*d.* to make good deficiencies of grants for 1771.

13 Geo.  
III, 1772  
and 1773.

This session began the 26th of November 1772; the ways and means for raising the supplies, were the following:

Chap. 6. *An act for continuing and granting to his majesty certain duties upon malt, mum, cyder, and perry, for the service of the year 1773.*

Chap. 8. *An act for granting an aid to his majesty by a land-tax to be raised in Great-Britain, for the service of the year 1773.*

This tax was 3*s.* in the pound.

Chap. 66. *An act for raising a certain sum of money by loans or Exchequer bills, for the service of the year 1773.*

By this act, the sum of 1,000,000 *l.* was to be raised by loans or Exchequer bills, in the usual manner.

*An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies therein mentioned for the service*

*of the year 1773; and for further appropriating the supplies granted in this session of parliament; and for paying to John Harrison a further reward for his invention of a time-keeper for ascertaining the longitude at sea, and his discovery of the principles upon which the same was constructed.*

By this act, the sum of 2,349,806*l.* 12*s.* 7*d.*  $\frac{1}{2}$  was granted out of the Sinking Fund for the service of the current year, and the Treasury empowered to raise the said sum by loans or Exchequer bills.

The Sum of 350,193*l.* 7*s.* 4*d.*  $\frac{1}{2}$ , surplus of the Sinking Fund in the Exchequer on the 10th of October 1773; 9961*l.* 11*s.* 8*d.* remaining in the Exchequer on the 5th of January 1772; and 169,398*l.* 18*s.* 2*d.* directed by 9 Geo. III, to be paid by the East India Company within the present year, and such monies as shall be paid into the Exchequer between the 5th of April 1773, and the 5th of April 1774, of the produce of the duties on gum senega and gum arabic, are directed to be applied to the service of the current year.

The sum of 10,000*l.* out of the monies that shall be paid into the Exchequer on or before the 5th of April 1774, being the produce of duties reserved for the disposition of parliament towards the expence of defending, &c. the British colonies in America, is directed to be applied towards making good the sum granted for maintaining the garrisons in the Plantations, and for provisions for the forces in North America, Nova Scotia, Newfoundland, and the ceded Islands.

The monies arising by the malt-tax, land-tax, loans, and 350,193*l.* 7*s.* 4*d.*  $\frac{1}{2}$ , remaining in the Exchequer on the 5th of April 1773; and



9961 *l.* 11 *s.* 8 *d.* remaining for the disposition of parliament; and 169,398 *l.* 18 *s.* 2 *d.* directed by act of 9 Geo. III, to be paid by the East India Company; and such monies as shall be paid into the Exchequer between the 5th of April 1773, and the 5th of April 1774, of the produce of the duties on gum senega and gum arabic; and 2,349,806 *l.* 12 *s.* 7 *d.*  $\frac{1}{2}$ , granted out of the Sinking Fund, together with the money arising from the sale of French prizes taken before the declaration of war; and also such sum of money as his majesty shall direct, to be applied to the public service, which shall arise by the sale of the ceded islands in the West Indies, are directed to be applied to the following purposes, *viz.*

Towards naval services herein expressed, 1,885,573 *l.* 9 *s.* 9 *d.*

Towards charges of the office of ordnance in 1773, not exceeding 218,460 *l.* 13 *s.* 10 *d.*

For charges of the office of ordnance, not provided for in 1772.

Towards the land forces, 1,506,402 *l.* 7 *s.* 3 *d.*; of which 616,895 *l.* 1 *s.* 10 *d.* for defraying the charges of 17,070 effective men, and 1522 invalids, for guards and garrisons in Great Britain, Jersey, and Guernsey; not exceeding 386,935 *l.* 5 *s.* 10 *d.*  $\frac{1}{4}$ , for forces and garrisons in Africa, Minorca, and Gibraltar, and for provisions for the forces abroad: 5503 *l.* 9 *s.* 5 *d.* to make good the difference of pay between the British and Irish establishment of the troops in the Isle of Man, &c.; 11,473 *l.* 18 *s.* 6 *d.*  $\frac{1}{4}$ , for general and general staff officers in Great Britain; 111,127 *l.* 5 *s.* 10 *d.* to the reduced officers of the land forces and marines; 1148 *l.* 10 *s.* to the two troops of Horse Guards reduced, and to the superannuated gentlemen of the four troops of Horse Guards; not exceeding 6028 *l.* to the pensions of officers widows;

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122,982*l.* 3*s.* 9*d.* to the out-pensioners of Chelsea hospital; 249,708*l.* 12*s.* 1*d.*  $\frac{1}{4}$ , towards extraordinary expences of the land forces, and other services incurred, and not provided for.

For discharging Exchequer bills of last session, 1,800,000*l.*

Not exceeding 6200*l.* to make good to his majesty the like sum issued in pursuance of the addresses of the House of Commons.

For supporting the civil establishment of Nova Scotia, 5146*l.* 10*s.* 5*d.*

For the civil establishment of Georgia, 3086*l.*

For the civil establishment of East Florida, 4950*l.*

For defraying the expences attending surveys in North America, 1885*l.* 4*s.*

For repairing and maintaining the forts in Africa, not exceeding 13,000*l.*

For supporting the civil establishment of Senegambia, 6336*l.* 0*s.* 9*d.*  $\frac{1}{2}$ .

For building a bridge cross the Thames from Westminster, 2000*l.*

To the Levant Company, 5000*l.*

On account of the expence of new roads in the Highlands in Scotland in 1773, 6998*l.* 10*s.* 9*d.*

Not exceeding 4363*l.* to repay Mess. Hodgson, Gordon, and Debonnaire, overpaid by them for duties of excise on beer, &c.

To Mr. Williams, for his inventing a fast green and yellow dye on cotton yarns, &c. 2000*l.*

To the Sinking Fund, to make good the deficiency on the 5th of July 1772, of the fund for paying annuities, 48,245*l.* 11*s.* 6*d.*

To make good the deficiency of grants for 1772, 21,085*l.* 1*s.* 7*d.*

14 Geo. III, 1774. This session began the 13th of January 1774. The ways and means for raising the supplies were the following:

Chap. 1. *An act for granting an aid to his majesty by a land-tax to be raised in Great Britain, for the service of the year 1774.*

This tax was 3 s. in the pound.

Chap. 2. *An act for continuing and granting to his majesty certain duties upon malt, mum, cyder, and perry, for the service of the year 1774.*

Chap. 69. *An act for raising a certain sum of money by loans or Exchequer bills, for the service of the year 1774.*

By this act, the sum of 1,250,000 l. was to be raised by loans or Exchequer bills, in the usual manner.

Chap. 85. *An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies therein mentioned, for the service of 1774; and for further appropriating the supplies granted in this session of parliament; for carrying to the aggregate fund a sum of money which hath arisen by the two-sevenths excise; and for enabling the Barons of the Exchequer in Scotland to make out a certificate for the payment of the sum of 500 l. to Lady Anne Mackenzie, out of the balance remaining of the sum of 72,000 l. granted for paying the creditors of the forfeited estates in Scotland.*

By this act, the sum of 2,080,696 l. 12 s. 8 d. 4, was granted out of the Sinking Fund, for the service of the current year, and the Treasury impowered to raise the said sum by loans or Exchequer bills,



The sum of 113,190*l.* 11*s.* 7*d.*  $\frac{1}{4}$ , surplus of the Sinking Fund in the Exchequer on the 5th of January 1774; 619,303*l.* 7*s.* 3*d.*  $\frac{1}{4}$ , remaining in the Exchequer on the 5th of April 1774; and 126,981*l.* 7*s.* 5*d.* remaining in the Exchequer for 1773; and such monies as shall be paid into the Exchequer between the 5th of April 1774, and the 5th of April 1775, of the produce of the duties on gum senega and gum arabic; 20,237*l.* 5*s.* 3*d.* remaining in the Exchequer of the duties on rice exported, and on apples imported, cambricks and sugars, granted by 6 Geo. III, and out of imprest monies remaining for the disposition of parliament; and 16,500*l.* 0*s.* 4*d.* in the hands of the Treasurer of Chelsea hospital; and 30,561*l.* 9*s.* 3*d.* paid into the Exchequer by acts of 2 and 9 Geo. III, and 15,000*l.* for supporting the necessary expences of forces in America, Nova Scotia, Newfoundland, and the ceded Islands, out of the monies to be paid into the Exchequer on the 5th of April 1775, and directed to be applied to the service of the current year.

The monies arising by the malt-tax, land-tax, loans, lottery, 113,190*l.* 11*s.* 7*d.*  $\frac{1}{4}$ , remaining in the Exchequer on the 5th of January 1774; and 619,303*l.* 7*s.* 3*d.*  $\frac{1}{4}$ , remaining in the Exchequer on the 5th of April 1774, for the disposition of parliament; and 126,981*l.* 7*s.* 5*d.* now remaining of the grants for 1773; and such monies as shall be paid into the Exchequer after the 5th of April 1775, of the produce of the duties on gum senega and gum arabic; and 20,237*l.* 5*s.* 3*d.* of the monies on rice exported, and duties on apples imported, and on cambrick and sugars, by act 6 Geo. III; and 16,500*l.* 0*s.* 4*d.* of balance in the hands of the Deputy Treasurer of Chelsea hospital; and 30,561*l.* 9*s.* 3*d.* paid into the Exchequer by the Receivers General in England

and Wales, that have not raised the militia; and 2080 *l.* 12 *s.* 8 *d.*  $\frac{1}{4}$ , by this act granted out of the Sinking Fund; together with the money arising from the sale of French prizes taken before the declaration of war; and also such sums of money as his majesty shall direct to be applied to the public service, which shall arise by the sale of the ceded Islands in the West Indies, are directed to be applied to the following purposes, *viz.*

Towards naval services specified, 1,904,917 *l.* 4 *s.* 3 *d.*

Towards paying off the debt of the navy, 200,000 *l.*

For charges of the office of ordnance, 244,699 *l.* 17 *s.* 5 *d.*

To the said office for services not provided for in 1773.

Towards the land forces, and other services in general, 1,534,720 *l.* 14 *s.* 8 *d.*  $\frac{1}{8}$ ; of which 638,630 *l.* 16 *s.* 10 *d.* for defraying the charges of 18,024 effective men, and 1522 invalids, for guards and garrisons, &c. in Great Britain, &c. 360,062 *l.* 13 *s.* 4 *d.*  $\frac{1}{8}$ , for forces and garrisons in Africa, &c. 4627 *l.* 0 *s.* 3 *d.* to make good the difference of pay between the British and Irish establishment of the troops in the Isle of Man, &c. 11,473 *l.* 18 *s.* 6 *d.*  $\frac{1}{2}$ , for general and general staff officers in Great Britain; 107,525 *l.* 19 *s.* 2 *d.* to the reduced officers of the land forces and marines; 1010 *l.* 2 *s.* 1 *d.* to the troops of Horse Guards reduced, &c. 628 *l.* to the pensions of officers widows; 122,731 *l.* 5 *s.* to the out-pensioners of Chelsea hospital; 288,030 *l.* 19 *s.* 5 *d.*  $\frac{1}{2}$ , towards extraordinary expences of the land forces, and other services incurred, and not provided for.

For discharging Exchequer bills of last session, 1,000,000 *l.*

To make good to his majesty the like sum issued in pursuance of the addresses of the House of Commons, 20,100 *l.*

For supporting the civil establishment of Nova Scotia, 4346 *l.* 10 *s.* 5 *d.*

For the civil establishment of Georgia, 3086 *l.*

For the civil establishment of East Florida, 4950 *l.*

For the civil establishment of West Florida, 4850 *l.*

For defraying expences attending surveys in North America, 2085 *l.* 4 *s.*

For repairing and maintaining the forts in Africa, 13,000 *l.*

For supporting the civil establishment of Senegambia, 6336 *l.* 0 *s.* 9 *d.*  $\frac{1}{2}$ .

To the trustees of the British Museum, &c. 2000 *l.*

On account of the expence of new roads, &c. in the Highlands of Scotland in 1774, 6998 *l.* 18 *s.* 7 *d.*

For defraying the deficiency of the gold coin, &c. 250,000 *l.*

To Mr. Hartley, for enabling him in the charge of his discovery to secure buildings, &c. from fire, 2500 *l.*

Granted to his majesty to be payable to persons who have subscribed their capital of 3 *l.* per cent. &c. 880,000 *l.*

To the Sinking Fund to make good the deficiency on the 5th of July 1773, the sum of 43,645 *l.* 12 *s.* 8 *d.*

This session began the 29th of November 1774. The ways and means for raising the supplies were the following.

15 Geo.  
III, 1774.  
and 1775.

*An act for continuing and granting to his majesty certain duties upon malt, mum, cyder, and perry, for the service of the year 1775.* Chap. 2.



Chap. 3. *An act for granting an aid to his majesty by a land-tax, to be raised in Great Britain, for the service of the year 1775.*

This tax was 3 s. in the pound.

Chap. 38. *An act for raising a certain sum of money, by loans or Exchequer bills, for the service of the year 1775.*

By this act, the sum of 1,000,000 l. was to be raised by loans or Exchequer bills, in the usual manner.

Chap. 41. *An act for redeeming the sum of 1,000,000 l. of the capital stocks of 3 l. per cent. annuities, in the manner and on the terms therein mentioned; and for establishing a lottery.*

By this act, subscribers were to receive at the Bank of England, tickets in the lottery, in the proportion of six tickets to every 100 l. at 12 l. 10 s. each ticket.

Chap. 42. *An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies therein mentioned, for the service of the year 1775; and for further appropriating the supplies granted in this session of parliament.*

By this act, the sum of 1,915,552 l. 16 s. 11 d.  $\frac{1}{4}$ , was granted out of the Sinking Fund, for the service of the current year, and the Treasury impowered to raise the said sum by loans or Exchequer bills.

The sum of 895,686 l. 13 s. 10 d.  $\frac{1}{4}$ , surplus of the Sinking Fund in the Exchequer on the 5th of April 1775; and such monies as shall be paid into the Exchequer, between the 5th of April 1775, and the 5th of April 1776, of the produce of the duties on gum senega and gum arabic; 10,976 l. 18 s. 2 d. remaining in the

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Exchequer of the duties of rice exported, and apples imported, cambricks and sugars, granted by act 6 Geo. III, and monies paid by counties who have not raised the militia; and of the imprest monies remaining for the disposition of parliament; and 15,000*l.* for supporting the necessary expences of forces in America, &c. out of the monies to be paid into the Exchequer on the 5th of April 1776, are directed to be applied for the service of the current year.

The monies arising by the malt-tax, land-tax, loans, lottery, and 895,686*l.* 13*s.* 10*d.*  $\frac{2}{3}$ , remaining in the Exchequer on the 5th of April 1775, for the disposition of parliament; and such monies as shall be paid into the Exchequer between the 5th of April 1775, and the 5th of April 1776, of the produce of the duties on gum senega and gum arabic; and 10,976*l.* 18*s.* 2*d.* of the monies on rice exported, and duties on apples imported, and on cambricks and sugars, by 6 Geo. III, &c. the money paid by counties who have not raised the militia; and the imprest monies remaining for the disposition of parliament; and 1,915,552*l.* 16*s.* 11*d.*  $\frac{3}{4}$ , by this act granted out of the Sinking Fund; together with the money arising by the sale of French prizes taken before the declaration of war; and also such sums of money as his majesty shall direct to be applied to the public service, which shall arise by the sale of the ceded Islands in the West Indies, are directed to be applied to the following purposes, *viz.*

Towards naval services specified, 1,678,059*l.* 15*s.* 10*d.*

To the royal hospital at Greenwich, 6000*l.*

For charges of the office of ordnance, 228,059*l.* 1*s.* 7*d.*

To the said office, for services not provided for in 1774, 32,748*l.* 5*s.* 3*d.*

Towards the land forces, 1,582,051 *l.* 9 *s.* 9 *d.*  $\frac{3}{4}$ ; of which 627,689 *l.* 19 *s.* 4 *d.* for defraying the charges of 17,547 effective men, &c. and 1522 invalids for guards, &c. in Great Britain, &c. 371,186 *l.* 0 *s.* 10 *d.*  $\frac{1}{8}$ , for forces and garrisons in Africa; 2874 *l.* 4 *s.* 9 *d.* to make good the difference of pay between the British and Irish establishment of the troops in the Isle of Man, &c. 11,473 *l.* 18 *s.* 6 *d.*  $\frac{1}{4}$ , for general and general staff-officers in Great Britain; 105,326 *l.* 16 *s.* 8 *d.* to the reduced officers of the land forces and marines; 870 *l.* 3 *s.* 9 *d.* to the two troops of Horse Guards reduced, &c. 628 *l.* to the pensions of officers widows, &c. 67,706 *l.* 12 *s.* 1 *d.* for the augmentation of the forces; 9536 *l.* 10 *s.* 7 *d.* to make good the difference between British and Irish pay of certain troops, &c. 122,221 *l.* 15 *s.* 5 *d.* to the out-pensioners of Chelsea hospital; 262,537 *l.* 7 *s.* 10 *d.*  $\frac{1}{8}$ , towards extraordinary expences of the land forces, and other services incurred, and not provided for.

For discharging Exchequer bills of last session, 1,250,000 *l.*

To make good to his majesty the like sum issued in pursuance of the addresses of the House of Commons, 12,578 *l.* 14 *s.* 9 *d.*

For supporting the civil establishment of Nova Scotia, 4346 *l.* 10 *s.* 5 *d.*

For the civil establishment of Georgia, 3086 *l.*

For the civil establishment of East Florida, 4950 *l.*

For the civil establishment of West Florida, 5450 *l.*

For defraying expences attending surveys in North America, 1885 *l.*

For repairing and maintaining the forts in Africa, 13,000 *l.*

For supporting the civil establishment of Senegambia, 6336 *l.* 0 *s.* 9 *d.*  $\frac{1}{2}$ .



To the trustees of the British Museum, &c.  
3000 l.

To the governor, &c. of merchants of England trading to the Levant seas, 5000 l.

On account of the expence of new roads, &c. in the Highlands of Scotland in 1775, 6998 l. 10 s. 7 d.

To Mr. Mackenzie for engraving charts of the coasts of Ireland, &c. 2145 l.

To Mr. Wallet de Barres for engraving charts of North America, &c. 3711 l. 15 s.

To the Bank of England for receiving the deficient gold coin, 46,846 l. 9 s. 3 d.

For the extraordinary charge of his majesty's mint, 22,824 l. 19 s.

To assist the inhabitants of Barbadoes in cleansing the channel, &c. 5000 l.

To make good the like sum paid for preventing the infectious distemper amongst the horned cattle, 1684 l. 15 s. 10 d.

To Mr. Richardson out of the monies raised by the sale of French prizes, for his discovery of the effects of Mr. Manning, 550 l.

Granted to his majesty, to be payable to persons who have subscribed their capital of 3 per cent. &c. 880,000 l.

Not exceeding 45,446 l. 8 s. 2 d. to the Sinking Fund, to make good the deficiency on the 5th of July 1774.

To make good the deficiency of grants for the service of 1774, 112,528 l. 2 s. 5 d.  $\frac{1}{4}$ .

This session began the 26th of October 1775. <sup>16 Geo. III. 1775</sup>  
The ways and means for raising the supplies and 1776.  
were the following:

*An act for continuing and granting to his majesty Chap. 1.  
certain duties upon malt, mum, cyder, and perry,  
for the service of the year 1776.*

- Chap. 4. *An act for granting an aid to his majesty by a land-tax to be raised in Great Britain, for the service of the year 1776.*

This tax was 4s. in the pound.

- Chap. 34. *An act for granting to his majesty several duties on coaches, and other carriages therein mentioned; and several rates and duties upon indentures, leases, bonds, and other deeds; and upon cards, dice, and news-papers; and for raising the sum of 2,000,000 l. by annuities, and a lottery to be attended with annuities.*

By this act, an additional duty of 20s. *per annum* was laid on all coaches, berlins, &c. except hackney coaches; stage-coaches are to pay a duty of 5l. *per annum* each.—An additional stamp duty of 1s. is laid on all indentures, bonds, &c. heretofore liable to a shilling stamp.—An additional duty of 6d. on every pack of playing cards, and 2s. 6d. on every pair of dice made for sale.—An additional duty of one halfpenny laid on every sheet or half-sheet of newspaper.—The sum of 600,000l. is to be raised by a lottery, to carry an interest of 3 *per cent.*—Subscribers to the lottery, on paying in the whole of their subscriptions, shall receive tickets to the amount thereof, at the rate of ten pounds for each ticket.

- Chap. 35. *An act for raising a certain sum of money, by loans or Exchequer bills, for the service of the year 1776.*

By this act, the sum of 1,500,000l. was to be raised by loans or Exchequer bills, in the usual manner.

An

*An act for enabling his majesty to raise the sum of Chap. 45.  
one million, for the uses and purposes therein  
mentioned.*

*An act for granting to his majesty a certain sum of Chap. 49.  
money out of the Sinking Fund, and for applying  
certain monies therein mentioned, for the service of  
the year 1776; and for further appropriating  
the supplies granted in this session of parliament;  
for giving further relief to the widows of com-  
mission and warrant officers of the royal navy, &c.*

By this act, the sum of 1,137,428 l. 3 s. 10 d. was granted out of the Sinking Fund for the service of the current year, and the treasury empowered to raise the said sum by loans or Exchequer-bills.

The sum of 980,441 l. 1 s. 1  $\frac{1}{2}$  d. surplus of the Sinking Fund in the Exchequer on April 5, 1776; and such monies as shall be paid into the Exchequer between April 5, 1776, and April 5, 1777, of the produce of the duties on gum senega and gum arabic; 11,444 l. 4 s. 3  $\frac{1}{4}$  d. remaining in the Exchequer of the duties on rice exported, and apples imported, cambricks and sugars, granted by 6 Geo. III. and monies paid by counties who have not raised the militia; and of the imprest monies remaining for the disposition of parliament.—2,905 l. 8 s. 2 d. for supporting the necessary expences of forces in America, Nova Scotia, Newfoundland and the Ceded Islands, out of the monies to be paid into the Exchequer on April 5, 1776; 15,072 l. 12 s. 0 d. towards defraying the charge of levy-money for the year 1776, out of the savings of grants in last session of parliament; 1,938 l. 15 s. towards defraying the charge of augmenting his majesty's forces, out of the savings of a grant in the last sessions, are directed to be applied to the service of the current year.



# The History of Taxes, &c.

The monies arising by the malt-tax, land-tax, loans, lottery, vote of credit, and 980,441 *l.* 1 *s.* 1  $\frac{1}{2}$  *d.* remaining in the Exchequer on April 5, 1776, for the disposition of parliament; and such monies as shall be paid into the Exchequer between April 5, 1776, and April 5, 1777, of the produce of the duties on gum senega and gum arabic; and 11,444 *l.* 4 *s.* 3 *d.*  $\frac{1}{4}$  of the monies on rice exported, and duties on apples imported, and on sugars and cambricks, by act 6 Geo. III. the monies paid by counties who have not raised militia; and the imprest monies remaining for the disposition of parliament; and 1,837,428 *l.* 3 *s.* 10 *d.* by this act granted, out of the excesses, &c. composing the Sinking Fund; together with the money arising from the sale of French prizes taken before the declaration of war; and also such sums of money as his majesty shall direct to be applied to the public service, which shall arise by the sale of the Ceded Islands in the West Indies, are directed to be applied to the following purposes, *viz.*

Towards naval services specified, 2,222,055 *l.* 19 *s.* 6 *d.*

To the royal hospital at Greenwich, 5000 *l.*

Towards paying off and discharging the debt of the navy, 1,000,000 *l.*

For the charges of the office of ordnance, 249,655 *l.* 18 *s.* 6 *d.*

To the said office for charges not provided for in 1775, 223,171 *l.* 11 *s.* 11 *d.*

Towards the land forces, 3,474,450 *l.* 4 *s.* 4  $\frac{3}{4}$  *d.* of which 659,200 *l.* 2 *s.* 10  $\frac{7}{8}$  *d.* of a penny, for the defraying the charges of 20,752 effective men, &c. and 3213 invalids for guards, &c. in Great Britain, &c. 720,527 *l.* 3 *s.* 5 *d.*  $\frac{3}{4}$ , for forces and garrisons in Africa; 42,530 *l.* 19 *s.* 4 *d.* to make good the difference of pay between the British and Irish establish-

ment of troops serving in America; 11,505 *l.* 7*s.* 3*d.* for general and general staff officers in Great Britain; 89,063 *l.* 14*s.* 0*d.* for levy-money; 26,783 *l.* 15*s.* 2*d.*  $\frac{1}{2}$ , for five Hanoverian battalions at Gibraltar and Minorca, in the year 1775; 46,838 *l.* 1*s.* 9*d.* for five Hanoverian battalions at Gibraltar, &c. in 1776; 47,400 *l.* 12*s.* for a regiment of Highlanders; 80,984 *l.* 13*s.* 2*d.* for several augmentations to his majesty's forces, &c. 381,887 *l.* 4*s.* 5  $\frac{1}{2}$  *d.* for 12,394 Hessians, &c. 121,475 *l.* 12*s.* 1*d.* for 4,300 Brunswickers, &c. 19,006 *l.* 19*s.* 3  $\frac{1}{2}$  *d.* for a regiment of foot of Hanau, &c. 16,483 *l.* 1*s.* 0  $\frac{3}{4}$  *d.* for a regiment of Waldeck, &c. 13,973 *l.* 16*s.* 0*d.* for the artillery of the Landgrave of Hesse Castle; 4,244 *l.* 12*s.* 6*d.* for levy money for the said artillery; 3,383 *l.* 6*s.* 8*d.* for the artillery of Hanau; 608 *l.* for pensions to officers widows, &c. 97,575 *l.* 12*s.* to the reduced officers of the land forces and marines; 850 *l.* 19*s.* 6*d.* to the two troops of Horse Guards reduced, &c. 107,512 *l.* 10*s.* 0*d.* to the out-pensioners of Chelsea hospital; 137,448 *l.* 7*s.* 0*d.* to six regiments of foot from Ireland, &c. 845,165 *l.* 14*s.* 8  $\frac{1}{4}$  *d.* towards extraordinary expences of the land forces, &c. not provided for.

For discharging Exchequer bills of last session, 1,250,000 *l.*

To make good to his majesty the like sum issued in pursuance of the addresses of the House of Commons, 7,406 *l.* 0*s.* 3  $\frac{1}{2}$  *d.*

For the civil establishment of Georgia, 3,086 *l.*

For the civil establishment of East Florida, 4,950 *l.*

For the civil establishment of West Florida, 4,950 *l.*

For supporting the civil establishment of Nova Scotia, 4,246 *l.* 10*s.* 5*d.*

For defraying the expences attending surveys in North America, 1,885 *l.* 4 *s.* 0 *d.*

For repairing and maintaining the forts in Africa, 13,000 *l.*

For supporting the civil establishment of Senegambia, 5,550 *l.*

On account of the expence of new roads. &c. in the Highlands of Scotland, 6,996 *l.* 10 *s.* 10 *d.*

To the commissioners of Westminster bridge, 2000 *l.*

To make good the deficiency of the sum granted by parliament in 1774, for recoinage the deficient gold coin, 92,421 *l.* 14 *s.* 11 *d.*  $\frac{1}{4}$ .

To the sinking fund, to make good the deficiency on July 5, 1775, 44,096 *l.* 5 *s.* 10 *d.*  $\frac{1}{2}$ .

To make good the deficiency of grants for the service of 1775, 37,384 *l.* 12 *s.* 7 *d.*

17 Geo.  
III. 1776  
and 1777.

This session began the 31st of October 1776; the ways and means of raising the supplies were the following:

Chap. 1. *An act for granting an aid to his majesty by a land-tax, to be raised in Great-Britain, for the service of the year 1777.*

This tax was 4 *s.* in the pound.

Chap. 2. *An act for continuing and granting to his majesty, certain duties upon malt, mum, cyder and perry, for the service of the year 1777.*

Chap. 33. *An act for raising a certain sum of money by loans or Exchequer bills, for the service of the year 1777.*

By this act the sum of 1,500,000 *l.* was to be raised by loans, or Exchequer bills, in the usual manner.



*An act for granting to his majesty a duty upon all servants retained or employed in the several capacities therein mentioned; and for repealing several rates and duties upon glass, imposed by an act made 19 Geo. II. and for granting to his majesty other rates and duties upon glass in lieu thereof, and for the better collecting the duties upon glass; and for repealing the several rates and duties charged by an act of 29 Geo. II. upon all persons and bodies politick and corporate, having certain quantities of silver plate.* Chap. 39.

By this act, after July 5, 1777, the sum of 21 s. was to be paid for every male servant retained or employed in the following capacities, that is to say, of maitre d'hotel, house-steward, master of the horse, groom of the chamber, valet de chambre, butler, under-butler, clerk of the kitchen, confectioner, cook, house-porter, footman, running footman, coachman, groom, postillion, stable boy, and the respective helpers in the stables of such coachman, groom, or in the capacity of gardener (not being a day-labourer), park-keeper, game-keeper, huntsman, whipper-in, whether such male servants shall have been, or shall be retained and employed in one or more of the said capacities, or in any other business jointly with one or more of the said capacities, or in any other business jointly with one or more of the said capacities of a servant.—15 s. to be paid paid for every such servant for the time between July 5, 1777, and March 25, 1778.—This act not to extend to servants employed in husbandry or manufactures, or any trade or calling by which the master or mistress of such servant earn a livelihood or profit.—The duty for every coachman, groom, postillion, or helper, let out

to hire by way of jobb, shall be paid by the master or mistress for whose use, and in whose service, such coachman, groom, postillion, or helper, shall be employed respectively; and the duty for every gardener shall be paid by the person for whose use, and in whose garden he shall be employed.—The duty to be paid for servants employed as aforesaid, notwithstanding their being apprentices; except such apprentices as are or shall be imposed upon any master or mistress, under and by virtue of the powers given to magistrates and parish officers by any act of parliament, so as the number of such apprentices does not exceed two.—This act not to extend to butlers, cooks, and other servants of the Universities of Great Britain, or to the servants of the royal family, or foreign ministers, or to the hospitals of Christ, St. Bartholomew, Bridewell, Bethlehem, St. Thomas, or Guy's, or the Foundling hospital.—The duties to be collected by such persons, and paid into the Exchequer, under such penalties as are appointed for the duties on houses and windows by acts 20, 21, 31 Geo. II. 2 and 6. Geo. III. —Persons dissatisfied with the determinations made by the commissioners, may, in England, appeal to the court of King's Bench, and in Scotland, to the court of Session.

By this act it is likewise enacted, that from the 5th of July, 1777, the duties on glass imported, &c. granted by 19 Geo. II. shall cease, and the following duties imposed, namely, for all plate, enamel, stained and paste glass, and upon all window glass, whether flashed or spread, or otherwise manufactured, and upon all other white glass, the sum of 1 s. 4 d. for every pound weight; and for all green glass, and for all bottles and flasks, whether the same be filled or empty, which will contain the

quantity of a quart, the sum of 4 s. for every dozen, &c.—And for all the materials or metal to be made use of in Great-Britain, in the making of plate or flint glass, and of all enamel, stained, or paste glass, and of all phial glass, the sum of 18 s. 8 d. for every hundred weight; and for all the materials to be made use of in the making of spread window glass, known by the name of broad glass, a duty of 7 s. for every hundred weight; and for all the materials to be made use of in making crown glass, a duty of 14 s. for every hundred weight; and for the materials made use of in making German sheet glass, a duty of 14 s. for every hundred weight; and for the materials used in making common bottles, and other vessels made of common bottle metal, the sum of 3 s. 6 d. for every hundred weight, &c. &c. Penalties to be recovered as by laws of excise, &c.—By this act it is likewise enacted, that the duties granted by 29 Geo. II. on silver plate, shall be repealed from 5th July, 1777, &c.

*An act for raising a certain sum of money by way Chap. 46.  
of annuities, and for establishing a lottery.*

By this act, the sum of 5,000,000 l. was to be raised by annuities, and 500,000 l. by a lottery.—Contributors to the 5,000,000 l. to be intitled to certain annuities, which shall be charged upon the Sinking Fund. Every contributor of 100 l. shall, upon payment of 10 l. more, be intitled to a lottery ticket. Subscribers to the 5,000,000 l. are intitled to an annuity of 4 l. per cent. for 10 years, &c. and an annuity of 10 s. for 10 years only.—Contributors who should pay 30 l. per cent. of their subscriptions, on or before June 30, 1777, were



to have an annuity of 10 s. for every 100 l. subscribed, to continue for 10 years. The annuities at 10 s. *per cent. per ann.* to be a separate stock from the other annuities. After the expiration of 10 years, from April 5, 1777, on 6 months notice, and repayment by parliament, the annuities to cease.—The sum of 500,000 l. to be raised by a lottery; 500 l. to each first drawn ticket of the first ten days, and 1000 l. to the last drawn.

Chap. 47. *An act for granting to his majesty a certain sum of money out of the Sinking Fund; and for applying certain monies therein mentioned for the service of the year 1777; and for further appropriating the supplies granted in this session of parliament.*

By this act, the sum of 1,939,636 l. 5 s. 9 d.  $\frac{1}{2}$ , was granted out of the Sinking Fund, for the service of the current year, and the Treasury empowered to raise the said sum by loans or Exchequer bills.

The sum of 295,832 l. 18 s. 6 d. surplus of the Sinking Fund in the Exchequer on the 5th of January 1777; and 760,363 l. 14 s. 2 d.  $\frac{1}{2}$ , surplus of the Sinking Fund in the Exchequer on April the 5th, 1777; 3,919 l. 13 s. 7 d. remaining in the Exchequer of the duties on rice exported, and apples imported, and on cambricks and sugars, granted by 6 Geo. III. and monies paid by counties who have not raised the militia; and of imprest monies remaining for the disposition of parliament; and such monies as shall be paid into the Exchequer between April 5, 1777, and April 5, 1778, of the produce of the duties on gum senega, and gum arabic; and such sums as shall be paid

into the Exchequer by the executors of Lord Holland, shall be applied towards making good the supply. Out of the surplus of the Sinking Fund, 1,391 *l.* 0 *s.* 7 *d.* to be applied towards the necessary expences of the forces in America, Nova Scotia, Newfoundland, and the Ceded Islands, for the year 1777; 13,973 *l.* 16 *s.* granted last session for defraying the charge of the artillery of the Landgrave of Hesse Cassel, for the year 1776; 3,383 *l.* 6 *s.* 8 *d.* granted last session for defraying the charge of the artillery of Hanau; and 403 *l.* 19 *s.* 9 *d.*  $\frac{1}{4}$ , out of the saving of a grant of last session, shall be applied towards defraying the charge of artillery, for the foreign troops in the pay of Great-Britain, for the year 1776.

The monies arising by the malt tax, land tax, loans, lottery, vote of credit, and 295,382 *l.* 18 *s.* 6 *d.* remaining in the Exchequer on January 5, 1777; and 760,363 *l.* 14 *s.* 2 *d.*  $\frac{1}{4}$ , remaining in the Exchequer on April 5, 1777; and 3,919 *l.* 13 *s.* 7 *d.* of the monies on rice exported, and duties on apples imported, and on sugars and cambricks, by act 6 Geo. III. the monies paid by counties who have not raised the militia; and the imprest monies remaining for the disposition of parliament, and such monies as shall be paid into the Exchequer between April 5, 1777, and April 5, 1778, of the produce of the duties on gum senega and gum arabic; and 1,939,636 *l.* 5 *s.* 9 *d.*  $\frac{3}{4}$ , granted out of the Sinking Fund; together with the money arising from the sale of French prizes taken before the declaration of war; and also such sums of money as his majesty shall direct to be applied to the public service, which shall arise by the sale of the Ceded Islands in the West Indies, are directed to be applied to the following purposes, namely,

## The History of Taxes, &amp;c.

Towards naval services specified, 2,206,305 *l.*  
2 *s.* 10 *d.*

Towards paying off and discharging the debt  
of the navy, 1,000,000 *l.*

To the royal hospital at Greenwich, 4000 *l.*

For the charges of the office of ordnance,  
320,111 *l.* 18 *s.* 11 *d.*

To the said office for charges not provided  
for in 1776, 272,705 *l.* 18 *s.* 1 *d.*

Towards maintaining the land forces,  
3,796,241 *l.* 3 *s.* 9 *d.*  $\frac{1}{4}$ ; of which 648,009 *l.*  
16 *s.* 5 *d.* for defraying the charges of 20,734  
effective men, &c. and 3213 invalids for guards,  
&c. in Great-Britain, &c. 948,329 *l.* 10 *s.* 8 *d.*  
for forces and garrisons in Africa; 47,178 *l.*  
0 *s.* 3 *d.* to make good the difference between  
the British and Irish establishment of troops in  
America; 11,473 *l.* 18 *s.* 6 *d.*  $\frac{1}{2}$ , for general  
and general staff officers in Great-Britain;  
56,074 *l.* 19 *s.* 4 *d.*  $\frac{1}{2}$ , for five Hanoverian bat-  
talions at Gibraltar and Minorca, and for provi-  
sions for three of the said battalions at Gibralt-  
tar, for the year 1777; 336,932 *l.* 1 *s.* 6 *d.*  $\frac{1}{4}$ ,  
for 12,667 troops of Hesse Cassel, &c. 18,181 *l.*  
15 *s.* 6 *d.*  $\frac{1}{4}$ , for a regiment of Hanau, &c.  
17,370 *l.* 8 *s.* 2 *d.*  $\frac{1}{4}$ , for a regiment of Wal-  
deck, &c. 93,947 *l.* 15 *s.* 8 *d.* for 4,300 Brunf-  
wickers, &c. 41,427 *l.* 17 *s.* 7 *d.* for provisions  
for foreign troops serving in America; 6,617 *l.*  
5 *s.* 3 *d.*  $\frac{1}{4}$ , to make good a deficiency in the  
sum voted last session, for the troops of the  
Landgrave of Hesse Cassel for the year 1776,  
and 1,013 *l.* 16 *s.* 10 *d.*  $\frac{1}{4}$ , for a regiment of  
foot of Hanau, for 1776; and 3,390 *l.* 18 *s.*  
4 *d.*  $\frac{1}{4}$ , for the charge of chasseurs, the troops  
of the Landgrave of Hesse Cassel, for 1776;  
36,728 *l.* 11 *s.* 8 *d.*  $\frac{1}{2}$ , for a regiment of chass-  
eurs, the troops of Hesse Cassel, &c. for 1777;



16,326 *l.* 10 *s.* 1 *d.* for a regiment of chasseurs of Hanau, &c. for 1777; 39,588 *l.* 2 *s.* 4 *d.*  $\frac{1}{2}$ , for troops of the Margrave of Brandeburgh Anspach, including artillery, &c. for 1777; 26,053 *l.* 7 *s.* 4 *d.* for defraying the charge of artillery for foreign troops, for 1777; 5,152 *l.* 12 *s.* 3 *d.*  $\frac{1}{4}$ , for further defraying the charge of artillery for foreign troops, for 1776; 93,616 *l.* 8 *s.* 4 *d.* to the reduced officers of the land forces and marines; 754 *l.* 12 *s.* 1 *d.* to the two troops of Horse Guards reduced, &c. 370 *l.* for pensions to officers widows, &c.

To the out-pensioners of Chelsea hospital, 105,279 *l.* 13 *s.* 9 *d.*

Towards the extraordinary expences of the land forces, &c. not provided for, 1,200,602 *l.* 12 *s.* 5 *d.*  $\frac{1}{4}$ .

To discharge unsatisfied claims, upon account of hospitals during the late war in Germany, 41,820 *l.* 14 *s.* 5 *d.*

For discharging the arrears due upon the civil list, on January 5, 1777, 618,340 *l.* 9 *s.* 6 *d.*  $\frac{1}{4}$ .

For discharging Exchequer bills of last session, 1,500,000 *l.* and 1,000,000 *l.* for the like purpose.

To make good to his majesty the like sum, issued in pursuance of the addresses of the House of Commons, 13,060 *l.* 2 *s.*

For the establishment of the island of St. John, 3,000 *l.*

For the civil establishment of Georgia, 2,816 *l.*

For supporting the civil establishment of Nova Scotia, 4,596 *l.* 10 *s.* 5 *d.*

For the civil establishment of East Florida, 5,950 *l.*

For the civil establishment of West Florida, 5,900 *l.*

For defraying expences attending surveys in North America, 2,993 *l.* 5 *s.*

For supporting the civil establishment of Senegambia, 5,550 *l.*

On account of the new roads in the Highlands, 6,997 *l.* 13 *s.* 7 *d.*

For the British Museum, 3,000 *l.*

For relief of American civil officers, &c. 32,934 *l.* 16 *s.* 6 *d.*

To make good to his majesty the like sum issued to Duncan Campbell, for the expence of confining, &c. convicts on the Thames, 1,879 *l.* 10 *s.* 6 *d.*

To the Sinking Fund, to make good the deficiency on July 5, 1776, &c.

To make good the deficiency of grants for the service of the year 1776, 61,288 *l.* 7 *s.* 1 *d.*  $\frac{1}{4}$ .

*Chap. 50. An act for granting to his majesty certain duties on licences, to be taken out by all persons acting as auctioneers; and certain rates and duties on all lands, houses, goods, and other things, sold by auction; and upon indentures, leases, bonds, deeds, and other instruments.*

By this act it is enacted, that after September 29, 1777, every auctioneer within the bills of mortality, shall pay 20 *s.* annually; and without the said bills, 5 *s.* annually.—Brokers, authorised by the Lord Mayor and court of Aldermen, may act as auctioneers, on payment of 5 *s.* annually.—No person, after September 29, 1777, shall act as an auctioneer or factor, at the sale of any estate without taking out a licence, which shall be granted by the commissioners of excise.—Licences to be renewed, and 20 *s.* or 5 *s.* paid every year; on penalty,

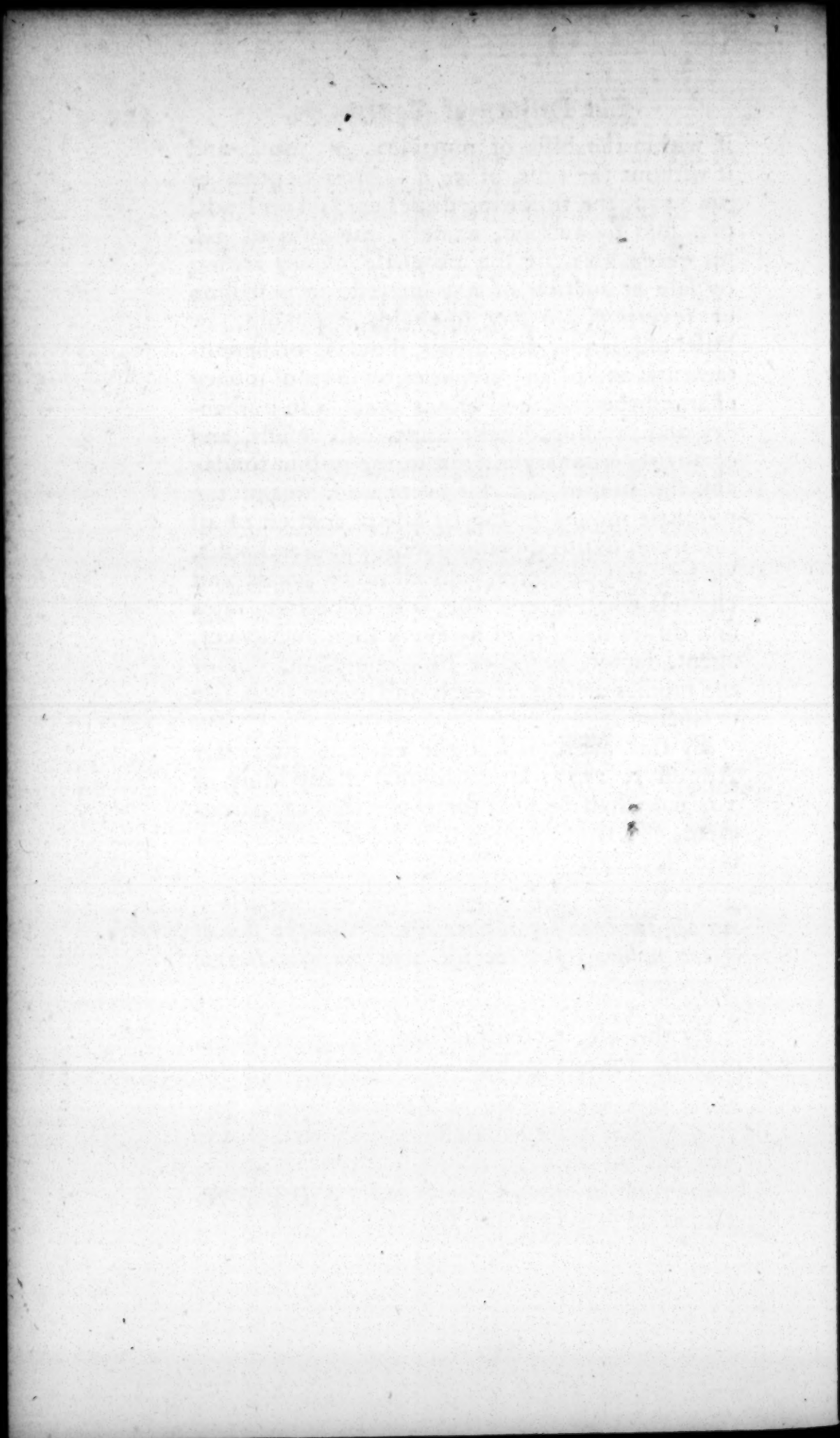
if within the bills of mortality, of 100 *l.* and if without the bills, of 50 *l.*—After September 29, 1777, the following duties are laid on lands, &c. sold by auction, namely, the sum of 3 *d.* for every 20 *s.* of the purchase money arising by sale at auction of any interest, in possession or reversion, in any freehold, copyhold, or leasehold lands, tenements, houses, or hereditaments, and of any annuities or sums of money charged thereon, and of any utensils in husbandry and farming, stock, ships, and vessels, and of any reversionary interest in the public funds; and the sum of 6 *d.* for every 20 *s.* out of the purchase money arising by sale at auction of all furniture, fixtures, plate, jewels, pictures, books, horses, and carriages, and all other goods and chattels whatsoever; the said respective rates and duties to be paid by every such auctioneer, agent, factor, or seller by commission, out of the monies arising at each and every such sale or auction.

By this act it is likewise enacted, that after August 1, 1777, an additional stamp duty of 1 *s.* 6 *d.* shall be paid for every skin of parchment, &c. for which 1 *s.* is payable by act 16 Geo. III. &c.

*An act for enabling his majesty to raise the sum of* Chap. 51.  
*one million, for the uses and purposes therein*  
*mentioned.*

By this act, a credit of loan was given to his majesty, for one million.





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# A P P E N D I X.

## C O N T A I N I N G,

- I. Particular Lists of the TAXES raised, and the Prices of PROVISIONS, in the Reigns of Hen. III. Ed. I. Ed. II. Ed. III. Ric. II. Hen. IV. Hen. V. Hen. VI. Edw. IV. Hen. VII. Hen. VIII. Ed. VI. Mary, Eliz. and James I.
- II. A brief View of the public Revenue, both certain and casual, with the ordinary Expence of the Commonwealth of England, Scotland and Ireland; together with a State of the public Debts, as the same appeared to a Committee of the House of Commons, in April, 1659, about seven Months after the Death of Oliver Cromwell.

APPENDIX

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## A P P E N D I X.

**T**HE parliament called at Northampton, in the year 1224, granted the king two shillings of every plough-land; and the king granted the barons scutage, two marks of every knights fee. *M. Paris.* Taxes during the reign of king Hen. III.

The parliament called at Westminster, granted the king a fifteenth of all moveables, as well of clergy as laity, in the whole kingdom, for the grant, or confirmation, of *Magna Charter*. The same year there was a fortieth part of all moveables granted. *M. Paris.*

In the year 1226 the king wrote to his foreign bishops and clergy to give him a fifteenth of all their moveables, as the bishops and clergy of England had then done. *Pat. 11 H. III. m. 2.*

The next year he compelled the city of London to pay him 5000 marks, because they had given as much to Lewis, late king of France, when he left England; and levied a fifteenth. *M. Paris.*

At the same time he took from the burgessees of Northampton an aid of 1200 *l.* besides one fifteenth.

He likewise forced all religious, and beneficed clerks, to pay a fifteenth, as well out of spirituals as temporals; and they who were unwilling to pay, were compelled either by the king's authority or ecclesiastical censures.

Soon after this the religious, and others, had notice, that unless they renewed their charters the old ones should be of no advantage to them; and for the renewal every one paid according to his faculty, at the direction of the justiciary. *M. Paris.*

In the year 1230 archbishops, bishops, abbots, and priors, gave a great sum of money for recovering his rights beyond sea. At the same time he put the citizens of London to grievous redemption, and forced

the Jews to pay him a third part of what they were worth. *M. Paris.*

In the year 1231 the king required a scutage of three marks of every knight's fee, of all that held baronies, as well prelates as laics: this was opposed by the archbishop of Canterbury and some other bishops, but was agreed to by all the others. *M. Paris.*

In a parliament held at Lambeth, in the year 1232, a fortieth part of all moveables, as well of ecclesiastics as laics, was granted to the king, and was collected very soon after. *M. Paris.*

In the year 1235 he had two marks of every ploughland, for the marriage of Isabel his sister to Frederic, emperor of Germany, and gave with her 30,000 marks for her portion. *Claus. 21. Hen. III. m. 1. & m. 21. dorf.*

In the year 1237 a thirtieth part of all moveables was granted to the king. *M. Paris.*

In the year 1242 the king required a scutage of three marks from every knight's fee through all England. So *M. Paris*; but others say only twenty shillings.

In a parliament held at London, in the year 1244, twenty shillings of every knight's fee was granted to the king for the marriage of his eldest daughter. *M. Paris.*

King Edward I.

In the year 1253 the clergy granted the tenth of all ecclesiastical revenues for three years, and the nobility three marks of every knight's fee, for the relief of the Holy Land, on the king's confirmation of *Magna Charta*. *M. Paris.*

In the year 1267 three years tenths of all church revenues were granted to the king by the pope. *Cart. 51. Hen. III. m. 10 sched.*

And in the year 1270 a twentieth part was granted the king. *Cl. 54. H. III. m. 2. dorf.*

In his fourth year, A. D. 1276, he had a fifteenth granted him by the earls, barons, great men, and community of the kingdom; and by the archbishop of Canterbury and his suffragans, a subsidy of their goods (not said how much) as a free gift only, not to be drawn into example.

In the 5th year the laity gave him the twelfth part of their goods towards carrying on the war in Wales.

In the 11th year, towards the war against the Welsh, the laity gave him a thirtieth, and the clergy a

twentieth part of their goods. Pope Nicholas IV. granted him a tenth of all ecclesiastical benefices, according to their true value, upon oath, throughout all all England; to be received for the space of six years next ensuing, for the relief of the Holy Land against the Turks.

In the 19th year the archbishops, bishops, abbots, priors, earls, barons, and all others of the kingdom or government, granted a fifteenth of all their moveable goods. This tax was to recompence the king for the loss he had sustained by the banishment of the Jews.

In the 22d year the prelates and clergy granted the moiety, or half, of their benefices and goods; to be taken, one third part at the feast of All Saints next coming; the other third part, fifteen days after Easter; and the last third part, fifteen days after St. John Baptist then next coming. And in the same year, at a parliament holden on the twelfth of November at Westminster, when four knights were summoned from every county, to consult and consent to such things as the earls, barons, and great men should ordain, for themselves and the communities of the counties, they gave the king a tenth part of their moveable goods. In the same month the city of London granted a sixth part of their moveable goods, as a subsidy toward the war. About the same time there were commissioners appointed to require, in person, the men of all his demesne cities and towns in all the counties of England, by all ways they should see expedient, to grant a sixth part, as London had done, that it might shew example to others of his demesne towns.

In his 23d year the clergy gave the king a tenth: the earls, barons, and knights, and others of the kingdom, gave an eleventh; and the citizens and burgeses, and other good men of his demesnes, gave him a seventh of their moveable goods.

In the 24th year the earls, barons, knights, and others of the kingdom, gave a twelfth part; the citizens, burgeses, and tenants of his demesnes, gave an eighth part. The clergy gave nothing, by reason of an inhibition the archbishop had obtained from pope Boniface; which he caused to be published at this time in all the cathedrals.

In his 25th year, he had a ninth of all the laity, and a tenth of the clergy, for the confirmation of the



Great Charter, and the Charter of the Forests; the clergy of the province of Conterbury gave a tenth, and the province of York a fifth.

In his 29th year, upon his confirmation of the perambulations of the forests, the laity gave him a fifteenth of their moveables. Robert de Winchelsea, archbishop of Canterbury, would grant nothing for the clergy without the special licence of the pope.

In his 32d year, the king being in Scotland, commissioners were appointed to tax cities, boroughs, and his demesnes in cities and boroughs, either capitation by poll, or in common, as it might turn most to his advantage.

In the 33d year, the king having summoned a parliament at Westminster, to raise money for the war against the Scots, there was given him by the clergy, nobility, and knights of the shires, the thirtieth penny of all their moveable goods; and, at the same time, the citizens and burgeses gave a twentieth part of the same estates. In this parliament, also, the archbishops, bishops, prelates, earls, barons, and other tenants of his demesnes, petitioned, that they might have leave to talliate their tenants of the same demesnes, as he had talliated them; and it was granted. And about this time he had a fifteenth granted to him in parliament.

In the 34th year, the king intending to knight his eldest son, summoned the archbishops, bishops, abbots, priors, earls, barons, and other great men, to grant an aid upon that occasion. He also sent to all the sheriffs of England, to cause to come two knights of every county, and of every city two citizens, and of each borough one or two burgeses, as the borough was greater or less. The prelates, earls, barons, and other great men, and also the knights of the shires, unanimously granted to the king, for themselves and the whole community of the kingdom, a thirtieth part of all their temporal moveable goods, &c. for a competent aid towards the knighthood of his son, and also for an aid towards his expences, which he was to be at in the war with Scotland. The citizens and burgeses also unanimously granted a twentieth.

A late historian remarks, that, by the summoning of knights, citizens, and burgeses to parliament, in this king's reign, the government became a compound of three principal kinds: The king, as sovereign, re-

presented monarchy; the lords, aristocracy; and the commons, democracy. The executive power was solely in the king by his sworn officers, from whence came this grand maxim of the law of England, *that the king can do no wrong*. The balance and measure of power in the government was in the king, church, and nobility, to the proportion of above two thirds of the landed interest; but not one third in the commons.

In his 1st year, the earls, barons, knights, and all others of the kingdom, granted a twentieth part of their moveables, except their armour, war-horses, jewels, robes, and vessels of gold and silver, of knights and other freemen, and of their wives. And the citizens, burgesses, and tenants of the ancient demesnes of the crown, granted a fifteenth part of their moveables; as also did the clergy. Edw. II.

In his 2d year the laity granted a twentieth-fifth of their moveables.

In his 7th year the earls, barons, knights, freemen, and commons of the counties, gave a twentieth part of their goods; and the citizens and burgesses, and communities of cities and boroughs, gave a fifteenth.

In his 8th year he had a twentieth part of the moveables of the laity, granted by the commons of the counties of the kingdom assembled in parliament.

In his 9th year he had granted a fifteenth part, of the citizens, burgesses, and tenants in ancient demesnes, for his war with the Scots, in the parliament held at Lincoln; the same year the community of the kingdom, or the military-men, were then also summoned to do their iervice.

In his 15th year the prelates and clergy of both provinces met in two synods, or convocations, the one at Lincoln, the other at York; the former of which the archbishop of Canterbury was immediately to summon, to treat of a competent aid to be granted to him towards his expedition against the Scots, who had then invaded England; in which writs, as it were for a direction, he recites that the prelates, earls, barons, noblemen, and the commons granted him a tenth part of the goods of the community or body of the kingdom, and a sixth part of the goods of citizens, burgesses, and tenants of ancient demesnes.

Mr. Tyrrel observes, ' That in this king's reign we find few or no complaints of any taxes imposed by colour of his prerogative, contrary to law, notwithstanding the exorbitant power of the two *Despensers*: but this might be owing to their policy, who, having made themselves so obnoxious to the nobility, would do what they could to make the common people their friends. But towards the latter end of his reign, the confiscation of the estates of the earl of Lancaster, and the rest of the barrons attainted, were so considerable, that though he gave away a great deal of lands to the *Despensers* and their adherents, yet that which still remained in the crown made him to have a greater revenue than any of his predecessors since king Henry the second's time.'

#### PRICE of PROVISIONS in the reign of Edward II.

In the year 1309, wheat sold for 7 s. 2 d. a quarter; and malt for 6 s. Wine at about 43 s. 7 d. a ton. Oats 4 s. a quarter. A hog about 3 s. 2 d. A mutton about 3 s. A goose about 3 d.  $\frac{3}{4}$ . A fowl for about 3 d. A pig for 6 d. A shield of brawn 4 s. But these, being for a prior's feast, seem to be charged high.

In 1314, a corn-fed ox for 1 l. 4 s. and a grass-fed ox for 16 s. A fat mutton for 1 s. 8 d. and four pigeons for 1 d.

In 1315, wheat sold for 20 s. a quarter. Malt 13 s. 4 d. and salt at 1 l. 15 s.

In 1316, wheat sold for 1 l. 12 s. the quarter.

In 1317, wheat sold at Leicester for 2 l. 4 s. a quarter, being excessive scarce; and in the same year fell to 14 s.

**Edw. III.** In his 6th year he had granted him a fifteenth from the counties, and a tenth from the cities and boroughs, for one year.

In his 8th year he had the same, and a tenth granted by the clergy.

In his 10th year he had the same tax from the laity, and a sixth from the clergy.

In his 11th year he had a three-years tenth given him by the clergy in convocation, a three-years tenth given him by the citizens and burghesses in parliament; and also a three-years fifteenth, to maintain the war



then begun with France, and to pay the Germans, Brabanters, and other confederates on the borders of Germany, against the king of France.

The next year, in order to carry on the war against France the more vigorously, the laity gave the king one half of their wools, &c.

In his 13th year the great men gave him the tenth sheaf of all manner of grain of their demesne lands, except of their bond tenants, with the tenth fleece and the tenth lamb. Then a parliament was summoned to meet eight days after St. Hilary, or 20th of January, in which the commons gave the king 30,000 sacks of wool.

In his 14th year the prelates, earls, barons, for themselves and their tenants, the knights of counties for themselves and the commons of the land, granted to the king the tenth sheaf, fleece, and lamb; but the cities and burghesses gave the ninth of all their goods, according to the true value, for two years next ensuing; and those that lived not in cities and boroughs, nor lived upon tillage or shop-trades, paid the fifteenth of all their goods, according to the true value. Upon the king's writing to the parliament for speedy supply, seeing the ninths could not be levied time enough for his service, the lords and commons agreed to have 20,000 sacks of wool speedily provided.

The clergy, in their convocation, October, 1, this year, granted a triennial tenth, and that the first year should be paid in much less time than usual.

In his 15th year the ninths were revoked, in respect of this grant of 20,000 sacks of wool.

In his 18th year the clergy of the province of Canterbury granted a three-years tenth, and the knights of counties gave two-fifteenths, and two-tenths of cities and boroughs; and afterwards the commons granted another fifteenth. The lords promised to go with the king in person, and therefore gave nothing.

In his 20th year the commons granted two-fifteenths, to be levied in two years, in cities, boroughs, and ancient demesnes, as also of the commons of the counties; so that, if within that time the French war should cease, the latter fifteenth should cease also.

In his 22d the commons granted three fifteenths, to be levied in three years, so as one fifteenth was to be levied in each year, and no more.

In his 25th and 26th years, the great men of the realm, and the commonality, granted the king three tenths and three fifteenths, to be paid in three years.

In his 27th year the king made it his request, that the prelates, great men, and commons, would grant him the subsidy of wool-fells and leather, for some time; to which prayer they unanimously consented, and granted that subsidy in manner as it had been received before that time for three years to come.

In his 29th year the commons came into the presence of the king, prelates, and great men, assembled in the *White Chamber*, and having there a short conference with the great men, granted unanimously the subsidy on wool, leather, and wool-fells, for six years next coming, 50 s. on each sack, so as, during that time, no other impositions or charges be put upon the said commons.

In his 36th year the great men and commons granted unto the king, of every sack of wool transported, 20 s. of every three hundred wool-fells, 20 s. and of every last of leather, 40 s. besides the ancient custom of half a mark a sack of all denizens, and 10 s. for strangers; half a mark for every three hundred wool-fells of denizens, and 10 s. of strangers; and one mark for every last of leather of denizens, and 20 s. of strangers, for three years.

In his 42d year the prelates and great men, having had full deliberation with the commons, granted the subsidy on wool, wool-fells, and leather, for two years; of every sack of wool, and every twelve score of wool-fells, 16 s. 8 d. of every last of leather, 4 l. besides the ancient customs as before.

In his 43d year the lords and commons granted to him the subsidy as above for three years; of every sack of wool, 43 s. 4 d. which passed beyond sea; of every twelve score of wool-fells as much; and of every last of leather, 4 l. besides the ancient custom; of strangers, for every sack of wool, four marks; of every twelve score of wool-fells, four marks; and of every last of leather, eight marks, besides the ancient custom.

In his 45th year the great men and commons granted a subsidy of 50,000 l. to be levied of every parish of the land 22 s. 3 d. so as the parishes of greater value should contribute rateably to those of less value. This

22 s. 3 d. answered not the sum of 50,000 l. and therefore, not long after, at Winchester, the great men and commons granted 110 l. out of every parish, the 22 s. 3 d. being comprized in it, so as the parishes of greater value should contribute to those of less. The clergy also gave the king a tax of 50,000 l. on their body, to which rate even chantry priests were not spared.

In his 46th year the lords and commons granted for two years the subsidy on wool, leather, and wool-fells, as it was granted in the forty-third year. And for that this subsidy proved not sufficient for the king's expences, they granted a fifteenth for one year, to be levied as the last was. Besides this, the citizens and burghesses in the parliament, for the safe convoying of their ships and goods, granted 2 s. upon every tun of wine, and 6 d. in the pound on all goods for a year.

In his 47th year the lords and commons granted a fifteenth, as it had been in ancient manner levied, for two years; they also gave tonnage and poundage for two years, as it was given the last year, of all merchandizes exported and imported, except wool, wool-fells, and leather, and then granted the subsidy of them for the next year coming.

In his 50th year the lords and commons granted the subsidy on wool, leather, and wool-fells, for three years, as it had been granted in the forty-seventh year.

In his 51st year the lords and commons granted him 4 d. of every person of the kingdom, males and females, above the age of fourteen years, except very beggars; and then they desired to be excused that they could give no greater subsidy, because of their present grievous necessities.

Notwithstanding these great and numerous taxations on the public, in this king's time, by reason of his almost continual wars, his treasury was so much exhausted, that he was driven to such necessity as to pawn his crown thrice; first, in his 17th year, beyond the seas; again, in his 24th year, to sir John Westenhams, his merchant; and in his 30th to the same person, in whose hands it then lay eight years.

In the 28th year of Edward III. ex-	£.	s.	d.
ports from England were	-	-	294,184 17 2
Imports	-	-	38,970 13 8
Balance	-	-	255,214 03 6



Towards forming some idea of the amount of these subsidies, we shall exhibit the following account of the price of provisions in this king's reign.

Price of  
provisions  
in the  
reign of  
Edw. III.

In the year 1326, 1 Edward III. at Tunbridge in Kent, seventy acres of arable land was worth 35*s.* per annum. Twelve hens, at 1*s.* 6*d.* One cock and thirteen hens, at 1*s.* 7*d.* Eight porkers and a half, at 15*s.* Eight acres of arable, at 20*s.* or 3*d.* per acre. Twenty acres of pasture, each at 1*d.* Fourteen acres of meadow, each at 4*d.* Eighteen acres of arable, each at 3*d.* Twenty-seven acres of arable, each at 4*d.* Two acres of meadow, each at 10*d.* A cock 1*d.* Three hens 4*d.*  $\frac{1}{2}$ . From hence we may see that we can make no certain computation from the rate of acres, because of the difference of the ground.

In 1336 there was such plenty of corn and scarcity of money, says Knyghton, that wheat sold at London, by the quarter, at 2*s.* A fat ox, at 6*s.* 8*d.* And Fabian adds, for a fat sheep 6*d.* and at most 8*d.* Six pigeons 1*d.* A fat goose, at 2*d.* A pig 1*d.* And all other provisions after the same rate, occasioned by the king's gathering up all the money he could get, to carry on his wars in France and Scotland.

In 1338 wheat sold, per quarter, at 3*s.* 4*d.* Barley at 10*d.* Peas and beans, the quarter, at 1*s.* Oats, the quarter, at 10*d.*

In 1339 several undertakers promised to deliver, at the town of Berwick, and in Leith Road, 10,000 quarters of wheat and malt, each quarter at 9*s.* Oats, beans, and pease, each quarter at 5*s.* This was a high price; for an old historian tells us that this same year a quarter of wheat was sold for 40*d.* and sometimes less. Barley 10*d.* Beans and pease, at 12*d.* and oats, at 10*d.* But the conveyance raised the price.

In 1343 two oxen, price of each, 8*s.*

In 1344 one cow sold at 5*s.*

In 1348, in the time of the pestilence, things were sold almost for nothing. A horse, worth 40*s.* was sold for 6*s.* 8*d.* A good fat ox at 4*s.* A cow at 1*s.* An heifer, or steer, at 6*d.* A fat mutton, at 4*d.* An ewe, at 3*d.* A lamb, at 2*d.* A hog, at 5*d.* A stone of wool at 9*d.* The historian says they were not only afraid of the cattles dying, but of their own; for otherwise wool need not have been so cheap.

In 1349 corn was so plentiful, and other provisions, that wheat was sold, by the quarter, at 2*s.* a fat ox at London, for 6*s.* 8*d.*

In 1359 wheat very dear; a quarter, says Fabian, was sold at 1*l.* 6*s.* 8*d.*

In 1361 wheat so cheap, that a quarter was sold at 2*s.* Two hens for 1*d.*

In 1363 a widow paid four hens, or in money 4*d.* Twelve hogs at 18*s.* each hog at 1*s.* 6*d.* Yet wheat was so dear, says Walsingham, that a quarter was sold at 15*s.*

In 1369, Walsingham says, there was such a dearth, that wheat was sold at 1*l.* 4*s.* According to Stowe, at 1*l.* Barley at 16*s.* 4*d.* Oats at 8*s.*

In his first year he had two fifteenths without cities and boroughs, and two tenths within cities and boroughs for two years granted him; and in the same year a poll-tax was granted for the war against France. Richard II.

The next year the former subsidy of wool, leather, and wool-fells, was granted for three years; also 6*d.* in the pound on all merchandize imported and exported for one year.

In his third year the parliament granted to the king one fifteenth and a half, without the cities and boroughs, and one tenth and a half within those places; and the subsidies on wool, leather, and wool-fells, for one year more.

In his fourth year there was a capitation-tax of three groats of every person of the kingdom, male or female, of the age of sixteen years, of what state and condition soever, except beggars. This was granted for the expedition into Brittany; but occasioned an insurrection under Wat Tyler and Jack Straw. They also renewed the old subsidy on wool, &c.

In his sixth year the former subsidy on wool and leather was farther continued for four years, for the assistance of the Portugeze; and the same year a tenth and a fifteenth was granted for the war with France.

In his seventh year there was granted two half fifteenths, with tonnage and poundage as before, for the war. The same year the parliament gave the king the moiety of a tenth and a fifteenth against Scotland

and France; and afterwards, for the same purpose, two fifteenths.

In his ninth year there was granted for the Duke of Lancaster's voyage into Spain, for the safe-keeping of the Sea and Marches of Scotland, a full tenth and fifteenth, and half a tenth and fifteenth. The clergy gave a tenth: also the laity granted of every sack of wool 2*l.* 2*s.* 4*d.* of natives; of aliens, 2*l.* 6*s.* 8*d.* and of wool-fells and leather according to the old rate.

In his tenth year the parliament granted half a tenth on spirituals, and half a fifteenth on all temporals. They likewise gave him of every ton of wine imported or exported 3*s.* and 12*d.* on every pound of merchandize.

In his eleventh year there was granted half a tenth and half a fifteenth; and also a subsidy upon leather, wool, and wool-fells, with tonnage and poundage as usual.

In his twelfth year there was granted to the king half a tenth from the clergy, and half a fifteenth from the laity, in order to carry on the war against Scotland for the next year.

In his thirteenth year there was a subsidy granted of 33*s.* 4*d.* on every sack of wool exported, of natives; 36*s.* 8*d.* of strangers; of every last of leather, five marks from the former, and half a mark more of the latter. Wool-fells, &c. 240 were taxed the same as wool. Wine per ton 3*s.* and 6*d.* a pound on dry goods.

In his fourteenth year the parliament granted to the king, on every sack of wool 43*s.* 4*d.* for denizens; for aliens 46*s.* 8*d.* on every last of leather, six marks for denizens, and seven marks for aliens; on every 240 wool-fells, &c. 43*s.* 4*d.* for denizens, and 46*s.* 7*d.* for aliens; wine, the same as before; but merchandize 12*d.* per pound.

In his fifteenth year the lords and commons granted to the king half a tenth and half a fifteenth, with one other whole tenth, as it is called, and one fifteenth; conditionally, That if the king went not personally into France or Scotland against his enemies, or that peace was made, then the said subsidies should remain to be employed upon the sole defence of the realm.

In his sixteenth year they gave him the same subsidy



as was granted in the eleventh year of his reign, for three years, together with half a tenth and half a fifteenth.

In his seventeenth year, the commons granted the king, for three years, a subsidy upon wool, wool-fells, &c. 3*s.* upon every ton of wine, and 12*d.* upon every pound of merchandize, as in the eleventh year of his reign; so as this money should only be employed for the defence of the realm.

The clergy granted also a full tenth, if the king went over, otherwise only half a tenth.

In his eighteenth year the clergy gave a tenth, and the commons a fifteenth.

In his twentieth year the parliament granted 12*d.* in the pound of all merchandize imported, and 3*s.* per pound on every ton of wine for three years to come.

The clergy also gave half a tenth on their temporalities.

And in his twenty-first year the king had granted him the subsidy on wool, leather, and wool-fells for his life; with one whole tenth and fifteenth, and half a tenth and fifteenth. But this extravagant grant was made one of the articles against this unhappy prince in the succeeding reign.

Towards forming some notion of the value of these taxes, take the following account of

#### The Price of Provisions in this Reign.

In the year 1379 wheat was sold for 4*s.* a quarter; white wine 6*d.* a gallon, and red 4*d.* The low price of corn, at this time, was pleaded by the commons against granting a supply.

In 1382 wine sold for 4*l.* a ton.

In 1387 barley was sold at Leicester for 2*s.* a quarter, and wheat for 2*s.* Pease, 1*s.* Sligo, a kind of bastard wheat, 1*s.*

In 1390 wheat sold at the same town for 16*s.* 8*d.* for 14*s.* and 13*s.* 4*d.* a quarter; wool, on account of a law against the exportation of it, sold for 3*s.* for 2*s.* and even for 20*d.* a stone.

In his first year there was granted to him 50*s.* on every sack of wool from denizens; and 3*l.* from

Henry  
IV.

aliens for three years: and also a tenth and a fifteenth.

In his second year, a subsidy was granted of one tenth, and one fifteenth; 2*s.* on every ton of wine, and 8*d.* in the pound on merchandize.

In his fourth year there was granted to the king, the usual subsidy on wools, wool-fells, and skins, for three years; also 3*s.* on every ton of wine, and 12*d.* in the pound on merchandize, besides a tenth and a fifteenth.

In his fifth year there was a tax of 20*s.* on every knight's fee, and 20*d.* of every one that had 20*l.* lands a year, and 1*s.* in the pound for money or goods, and so upwards according to that rate: but the record of this subsidy was burnt by order of the parliament that granted it.

In his sixth year he had two tenths and two fifteenths; also the subsidy on wools, wool-fells, and skins; that is, of every denizen, for each sack of wool 43*s.* 4*d.* for every 240 wool-fells, the like sum, and for every last of skins, 5*l.* of aliens, 10*s.* more; to subsist for two years: 3*s.* on every ton of wine, imported or exported, and 12*d.* in the pound on merchandize.

In his seventh year there was granted a subsidy of one tenth and one fifteenth, besides the usual grant upon wools, &c.

In his ninth year, he had one entire fifteenth and tenth, and one half-fifteenth and tenth; with the same subsidy as in the last parliament, for two years.

In his eleventh year the same tax was granted; And,

In his thirteenth year, it was again repeated, with the addition of 6*s.* 8*d.* upon every owner of lands of 20*l.* a year, clear estate.

Towards forming some notion of the value of these taxes, take the following account of

#### The Price of Provisions in this Reign.

In 1401, wheat very dear, at 16*s.* the quarter.

In 1407, a cow was sold for 7*s.* and her calf for 1*s.* 8*d.* Five bushels and a half of salt for 3*s.* 4½*d.* Two bushels of wheat for 10*d.* A thresher for a day's labour, 2*d.* An ox sold for 13*s.* 4*d.* A new

plough, 10*d.* For eleven bushels of sowing wheat, 5*s.* 10½*d.* For eighteen bushels of sowing oats, 4*s.* 6*d.* For a dung-cart and all materials, 1*s.* 2*d.* For a pair of cart-wheels, 3*s.* 2*d.*

In his first year he had the like subsidy on staple ware, tonnage, and poundage, for four years, as had been given to his father in the thirteenth year of his reign.

Henry  
V.

In his second year an act was passed, whereby the priories alien, who depended on some capital abbies in Normandy, that received the profits of them, should be vested in the king for carrying on a war against France.

The same year the parliament granted him two whole tenths and two whole fifteenths, to be levied on the laity.

In his third year, in a parliament called by John duke of Bedford, then regent, there was granted the same subsidy on wool, &c. with the same tonnage and poundage as in his first year, but to hold during the king's life. They also gave one fifteenth and one tenth to support the war against France.

In his fourth year he had two whole tenths and two fifteenths, to be levied on the laity; the clergy also granted two tenths on their own body: but this being not sufficient, he was obliged to pawn his crown and jewels to carry on the French war.

In his fifth year he had two full tenths and fifteenths.

His sixth year was wholly spent on the conquest of France. But,

In his seventh year the parliament granted to his majesty one fifteenth and one tenth, and one third part of another tenth and fifteenth.

In his ninth year he had one tenth and one fifteenth. The clergy a tenth.

Our historians are very deficient in noting the prices of provisions in this reign; their pens are so employed in describing the glorious victories of this English hero, that they seem almost to have forgot domestic affairs. Fabian's Chronicle, however, tells us, that, in the year 1416, wheat was so dear as to be sold for 16*s.* a quarter: and that in 1422, it sold for 8*s.* and malt at 5*s.* A ram sold also for 8*d.* and by the par-



liament rolls we find that Gascoigne wines were ordered to be sold for 6*d.* a gallon; Rhenish and Rochelle wines at 4*d.*

Henry VI.  
and K.  
Edward  
IV.

In the first year of king Henry VI. the commons, with the assent of the bishops and lords, granted to the king a subsidy on woollen or staple wares, viz. 33*s.* 4*d.* on natives for every sack of wool, and for every 240lb. of wool-fells 34*s.* 4*d.* Of aliens, 43*s.* 4*d.* for the same. Tonnage at 3*s.* and poundage at 12*s.* on aliens only, for two years to come.

In his second year the same tax was renewed for two years more.

In his third year the former subsidies on wools were granted for three years longer, and tonnage and poundage for one year, upon condition that foreign merchants should be strictly looked to for their duties.

In his fourth year the same subsidy on wools, &c. with tonnage and poundage, was granted for two years, as in the preceding parliaments.

In his sixth year the parliament granted a subsidy of 3*s.* a ton for all wine imported, and 1*s.* in the pound for all merchandize. Besides this, there was an uncommon sort of a tax granted by this parliament, in the nature of a poll-tax, that all inhabitants, householders, within every parish of the realm, cities and boroughs excepted, so that there be ten persons keeping house in such parish, shall pay to the king 6*s.* 8*d.* for their goods and moveables: and over that every householder inhabiting in each parish where there are ten of them, and whose churches extend to the value of ten marks, shall pay to the king 13*s.* 4*d.* Also, that every inhabitant householder, within the cities and borough towns of this kingdom, the value of whose parish church amounts to the sum of 20*s.* per annum, shall pay to the king 2*s.* and so above to the highest value of the said churches, saving to those cities and boroughs their franchises and liberties. Also every person, being in possession of freehold lands to the value of a whole knight's fee, shall pay 6*s.* 8*d.* and after that rate to the fourth part of a knight's fee, to be paid at the times ascertained, trusting always that the lords spiritual will tax themselves a whole tenth; for the defence of the king and realm aforesaid.

No member of parliament to be either a commissioner or collector of this tax.

In his eighth year a supply was granted of one whole tenth and one fifteenth, to be levied on the laity. The commons, at the special instance of the bishop of Winchester, just then made a cardinal, granted another tenth and a fifteenth, to be levied as above. They also gave the king a grant of tonnage and poundage, to continue till the next parliament.

In the same session they gave the king the like subsidy on wools as was granted in former parliaments, for two years. And at the same time they wanted to shorten the payment of the last tenth and fifteenth, to relieve the pressing necessities of the state.

In his ninth year the parliament granted a supply of one tenth and one fifteenth, and a third of both; they also gave tonnage and poundage for two years, with a subsidy of the like value on all merchants aliens, over and above the said tonnage and poundage. The commons also granted to the king 20*s.* from every layman holding a knight's fee, and according to that value under or over. The same from the clergy, for all lands purchased since the 20th of Edward I. And that all other persons, having hereditaments to the value of 20*l.* over all reprises, not held as above, shall also pay 20*s.* and so according to that rate. But this was afterwards given up by the king.

In his tenth year he had half a tenth and half a fifteenth; also one year's subsidy on wools, at five nobles a sack, and on every 240 wool-fells; and the same tonnage and poundage as in the last parliament. But he released the increase of 6*d.* in the pound on merchant strangers.

The twelfth year the parliament granted a tenth and a fifteenth, to be levied on the laity. They likewise granted the same tonnage and poundage given the last year, for two years to come; as also a subsidy of 53*s.* 4*d.* on every sack of wool for three years ensuing; and, besides this, a vote of credit of 100,000 marks.

In his fourteenth year a very unusual subsidy was granted, viz. That every person holding any frank tenement in lands, annuities, fees, offices, or hereditaments, above the yearly value of 5*l.* should pay 6*d.* for every pound upon his oath. From 5*l.* to 100*l.*

yearly, the same; from the last sum to 400*l.* per ann. 8*d.* a pound; and above that to the highest value, 2*s.* for every pound. They also granted to the king a full tenth and a fifteenth on the laity. A subsidy also on every sack of wool; 33*s.* 4*d.* from merchants denizens, and 46*s.* 8*d.* from aliens; and so according to that rate on the other staple ware, with tonnage and poundage for two years.

In his fifteenth year the subsidies granted were the like tenth and fifteenth as in the last. Also the same subsidy on wools, with tonnage and poundage, &c. was granted for three years to come. A vote of credit also for 100,000*l.*

In his eighteenth year a tenth and a fifteenth, and half a fifteenth and a tenth, was granted to be levied on the laity, as in his fourth year. An impost on wools was also granted for three years; and that all aliens, not denizens, men or women, within the realm, should pay to the king yearly 16*d.* for each, being an house-keeper; being none, 6*d.*

In his twentieth year, a tenth and a fifteenth; reserving 4000*l.* out of this loan for decayed towns and villages. The same subsidy on wools, &c. as in the last, for two years next ensuing.

In his twenty-third year half a tenth and half a fifteenth was granted by parliament. Before this parliament was dissolved, there was also granted by it a whole fifteenth and a tenth, and a half of each; reserving 6000*l.* out of the former, and 3000*l.* from the latter, for the relief of poor towns, desolate, wasted, or destroyed. Tonnage and poundage, as before, was settled for three years to come.

In his twenty-seventh year, a grant of half a tenth and half a fifteenth, to be levied on the laity, passed both houses; with a grant also of tonnage and poundage, for five years to come, on all merchants whatsoever, with an addition of 3*s.* more on aliens, as well of the *Hans* towns as otherwise. Another grant was also made of half a tenth and half a fifteenth. Likewise a poll-tax was again renewed and granted to the king of 16*d.* to be taken of every householder within the realm, not born within the king's dominions, and 6*d.* of every other person so born, and no householder; with 6*s.* 8*d.* of every merchant-stranger,



and 20*d.* of their clerks. Lastly, the like subsidy on wools was granted for four years, as before.

The next year the following subsidy was granted, viz. That every person having, by free deed, copy, grant of annuity, or office, the clear yearly value of 20*s.* in frank tenement, should pay 6*d.* and so from 20*s.* to 20*l.* From 20*l.* to 200*l.* yearly, 12*d.* in the pound: from 200*l.* and upwards, 2*s.* for every pound, as well laity as clergy; guardians of wards, men having fees, and all corporations, to pay accordingly.

In his twenty-ninth year he had a grant of 20,000*l.* out of the customs of London and Southampton; and a very extraordinary monopoly was granted, in order to raise money.

In his thirtieth and thirty-first years, this king had granted him one whole fifteenth and a tenth; reserving 6000*l.* for the relief of poor towns, &c. tonnage and poundage at 4*s.* with 2*s.* on every 20*s.* value of tin, to continue during life. A subsidy on wools was also granted, viz. 43*s.* 4*d.* for every sack, the same on 240 wool-fells, and for every last of 100 hides 5*l.* on denizens. On strangers 5*l.* for wool, the same for wool-fells, and 5*l.* 6*s.* 8*d.* on the hides. Also alien merchants, residing in this kingdom, were taxed at 40*s.* a head per annum, and if they staid but six weeks 20*s.* All these to continue for life. In a second session the same year, half a tenth and a fifteenth.—No more taxes in this reign.

Edward IV. had no subsidy granted him till the third year of his reign, when the parliament gave him an aid of 37,000*l.* to be levied according to a certain rate. But he afterwards released 6000*l.* of the said grant. Edward IV.

The next year he had tonnage and poundage of every English merchant, for every sack of wool, 33*s.* 4*d.* For every 240 wool-fells, 33*s.* 4*d.* For every last of hides, 3*l.* 6*s.* 8*d.* And of every merchant-stranger, whether denizens or not, for every sack of wool, 3*l.* 6*s.* 8*d.* For every last of hides, 3*l.* 13*s.* 4*d.* For every 240 wool-fells, 3*l.* 6*s.* 8*d.* And all this was granted him for his life.

In his eighth year he had a subsidy of two whole tenths and two fifteenths, to be levied on the laity.

This year Henry VI. was restored; but soon after Edward recovered the crown; and

In his twelfth year the commons voted a supply of 13,000 archers at their own cost, the same to be levied according to a proportion out of all lands and tenements. The lords also taxed themselves by way of grant unto the king, towards furnishing the forces aforesaid, the tenth part of one whole year's revenue of their lands and possessions.

In his thirteenth year, the commons granted the king one tenth and one fifteenth.

The next year a subsidy was granted by the commons of a tenth and a fifteenth; also 51,117*l.* 4*s.* 7*d.*  $\frac{1}{2}$  for the wages of the 13,000 archers voted in his twelfth year.

In his fifteenth year he had a tenth, a fifteenth, and a third of each; besides this, the king raised money after a new invention, called a Benevolence.

In his twenty-second year he had a tenth and a fifteenth granted him, to be levied on the laity. The clergy also granted a tenth.

The Price of Provisions, Labour, &c. during the reigns of Henry VI. and Edward IV. by which a better idea may be formed of the Value of the foregoing Taxes.

In the year, 1423 wheat sold for 8*s.* a quarter, and malt for 5*s.* In 1425 a colt sold for 8*s.* pease for 2*s.* 2*d.* a quarter, and for 3*d.*  $\frac{1}{2}$  a bushel; an ox's hide for 2*s.* 5*d.* a cow's hide for 1*s.* 3*d.*  $\frac{1}{2}$  and for 1*s.* 7*d.*  $\frac{1}{2}$  a calf's skin for 1*d.*  $\frac{1}{2}$  twenty-one lambs for 4*s.* a dozen of sheep skins for 3*s.* a tod of pure wool for 9*s.* 6*d.* nineteen ells of napkin cloth sold for 5*s.* a gallon of ale for 1*d.*  $\frac{1}{4}$  Red wine at 8*d.* a gallon, or flaggon; sweet wine at 1*s.* 4*d.* A stone-cutter for a day's labour 4*d.* a tyler 3*d.*  $\frac{1}{2}$  a sawyer 4*d.* For twenty pullets 1*s.* 8*d.* for a quarter of an ox to salt 1*s.* 4*d.* for a cade of red herrings (720 the cade) 8*s.* for a frail of figs 3*s.* 4*d.* for twelve pounds of raisins 1*s.* 1*d.* for a great flesh-ax 1*s.* 4*d.* for two yards of russet cloth for the shepherd 2*s.* 2*d.* for four quarters of wheat to be malted 16*s.* for a bay horse for the prior's stable 1*l.* 6*s.* 8*d.* for two colts 9*s.* for thirty pair of autumnal (winter) gloves for the servants 4*s.* to the baker's servant for ten days 1*s.* for thrashing a

quarter of wheat  $3d. \frac{1}{2}$  for eight woodcocks for a present 1s. for twelve pair of gloves to the bishop of Worcester's servants 5s. for one man plowing and harrowing twelve days 1s.

In the year 1426, five oxen, each appraised at 3s. 4d. six cows, each at 2s. 8d. three horses, each at 3s.

In 1435 and 1436, wheat, on account of a wet autumn in 1434, sold for 1l. 6s. 8d. but the year following it fell to 5s. 4d.

In 1439 wheat sold for 20s. a quarter; and also in some places for 1l. 6s. 8d.

In 1440, the scarcity still continuing, wheat sold for 1l. 4s. a quarter; and malt for 13s. Oats 5s. 4d. Wine 1s. a gallon; and bay salt 1s. a bushel.

From 1444 we have the following account by Bishop Fleetwood, viz. For an hundred quarters of wheat 21l. 13s. 4d. each quarter at 4s. 4d. for two bushels of wheat for seed 1s. for two bushels of pease for seed also 1s. for five quarters of pease 15s. each quarter at 3s. for fifty quarters of malt 10l. each quarter at 4s. for six calves 12s. each calf at 2s. for eight porkers 1l. 4s. each at 3s. without the head; for forty geese 10s. each goose at 3d. for thirty-one dozen of pigeons 10s. 8d. each dozen at about  $4d. \frac{1}{2}$ ; for fifteen dozen of pigeons 7s. 6d. each dozen at 6d. for an hundred dozen of pigeons, each dozen at  $5d. \frac{1}{2}$ ; for an ox 1l. 11s. 8d. for eight cygnets or young swans, each 3s. for a flitch of bacon 1s. 8d. for four oxen, young and lean 52s. each at 13s. for twenty-six warp of ling 1l. 10s. 4d. for an hundred stock-fish 17s. 6d. for a barrel of herrings, i. e. thirty gallons fully packed, 1l. for two plough-oxen 1l. 3s. for a quarter of oats 1s. 8d. for three bushels of green pease for seed 2s. 3d. At this time it appears that master-traders wrought by the day at 3d. and their labourers or servants at 1d. but then it is believed they had their meat and drink. The yearly wages were, some 1l. 6s. 8d. others 1l.

In 1445, seven quarters and a half of wheat came to 30s. which is, each quarter at about 4s. Oats, by the quarter, at 2s. twelve flaggons, or gallons of ale, 1s. 6d. each gallon at  $1d. \frac{1}{2}$ . Hay, by the load, 3s. 6d.  $\frac{1}{2}$ ; for 3000 red herrings, 1l. 11s. twenty-four bullocks and heifers 6l. each head at 5s. Cloth



for surplices for scholars, the ell at 8*d.* This was the same as used at the altar, and therefore in those days was certainly fine.

In a statute made the 24th of Henry VI. for regulating servants wages for husbandry, it was enacted, That the wages of a chief bailiff of husbandry, by the year, should be 24*s.* 4*d.* cloathing of the price of 5*s.* with meat and drink; of a chief hind, carter, or chief shepherd, 20*s.* cloathing of 4*s.* price, with meat and drink; of a common servant for husbandry 15*s.* and cloathing of the price of 40*d.* a woman servant 10*s.* cloathing of the price of 4*s.* with meat and drink; of a child, within the age of fourteen years, 6*s.* cloathing 3*s.* with diet. The same rules to be observed in the servants to inn-keepers, victuallers, and artificers in cities, towns, and elsewhere.

The wages of any free-mason or master-carpenter, by the day, not to exceed 4*d.* with meat and drink; without, 5*d.*  $\frac{1}{2}$ . Labourers, by the day, 2*d.* with eating; without, 3*d.*  $\frac{1}{2}$ . In harvest, the wages of a mower, by the day, 4*d.* with meat and drink; without, 6*d.* A man-reaper, or carter, was to have 3*d.* a day, with eating, and 5*d.* without: and, lastly, a woman-labourer, or other labourers, in harvest, was allowed 2*d.*  $\frac{1}{2}$  a day, with meat and drink; without, 4*d.*  $\frac{1}{2}$ .

In 1447, wheat, by the quarter, 8*s.* oats, the quarter, 2*s.* 1*d.*  $\frac{1}{2}$ .

In 1448, wheat, by the quarter, 6*s.* 8*d.* oats, the quarter, 2*s.* a cade of herrings 5*s.* 8*d.* a barrel of white herrings 9*s.* 3*d.*

In 1449, wheat, by the quarter, 5*s.* a cade of red herrings 6*s.* a barrel of white herrings 10*s.* 3*d.* fifteen sheep at 1*l.* 16*s.* 10*d.* each sheep at (within  $\frac{1}{2}$ ) 2*s.* 5*d.*  $\frac{1}{2}$ ; seven hogs at 13*s.* 8*d.* each hog at (within  $\frac{1}{2}$ ) 1*s.* 11*d.*  $\frac{1}{2}$ .

In 1450, oats, the quarter, 1*s.* 10*d.* beans, the quarter, 2*s.* 6*d.*

In 1451, wheat, by the quarter, 8*s.* oats, the quarter, 10*s.* 10*d.*  $\frac{1}{4}$ ; twenty-six gallons of ale, 3*s.* each gallon at 1*d.*  $\frac{1}{2}$ ; beans, the quarter, 3*s.* 4*d.* for a cade of red herrings 7*s.* 4*d.* for a barrel of white herrings 13*s.* 7*d.*

In 1453, wheat, by the quarter, 5*s.* 4*d.* ale, per

gallon,  $1d. \frac{1}{4}$ ; a cade of red herrings  $7s. 6d.$  fourscore white herrings  $1s.$

In 1454, oats, by the quarter,  $1s. 10d. \frac{1}{2}$ .

In 1455, wheat very cheap, the quarter  $1s. 2d.$  malt, the quarter,  $1s. 5d.$

In 1457, wheat, the quarter,  $7s. 8d.$  oats, the quarter,  $1s. 9d. \frac{1}{4}$ ; a gallon of ale  $1d.$  a cade of red herrings  $6s. 8d.$  ninety-two white herrings  $1s.$

In 1459, wheat, by the quarter,  $5s.$  oats, the quarter,  $8s. 10d.$  a gallon of ale  $1d.$  a cade of red herrings  $7s. 10d. \frac{1}{2}$ ; ninety-two white herrings  $1s.$

In 1460, wheat, the quarter,  $8s.$  oats, the quarter,  $2s.$  a gallon of ale  $1d.$  a cade of red herrings  $7s.$  192 white herrings  $2s.$ —Here the Bishop takes notice, that from 1440 to 1460, wheat was never above  $8s.$  the quarter, notwithstanding the sword was drawn betwixt the houses of *York* and *Lancaster*, which usually cuts down corn as well as men.

An. 2d Edward IV. 1462, an act was made against the importation of foreign corn, when the price of wheat did not exceed  $6s. 8d.$  a quarter; rye  $4s.$  and barley  $3s.$

In 1463 wheat sold at London for  $2s.$  a quarter; barley at  $1s. 10d.$  pease  $3s. 4d.$  oats  $1s. 2d.$  Also the same year in Norfolk, wheat sold for  $1s. 8d.$  barley  $1s.$  malt  $1s. 8d.$  oats  $1s.$

In 1464 wheat sold for  $6s. 8d.$  a quarter.

In 1475 oats sold for  $1s. 10d.$  a quarter; and a load of hay for  $6s. 8d.$

In his third year a large supply was granted him for a war with France; but the value of it uncertain.

Henry  
VII.

In his seventh year a benevolence was granted by parliament for the same purpose.

In his eleventh year the remaining arrears thereof were collected to the full.

The next year he had a subsidy of  $120,000l.$  besides two fifteenths.

In his nineteenth year he had an aid of  $36,000l.$  for the dowry of his eldest daughter, then married to the king of Scots.

And in the same year a subsidy in parliament, both from the temporality and clergy; nevertheless he issued out commissions for raising a general benevolence.

## The Price of Provisions in the Reign of Henry VII.

In 1485 wheat sold at 3*s.* per bushel, and bay salt at the same price. Hay 5*s.* per load.

In 1489 oats at 2*s.* per quarter.

In 1491 wheat 14*s.* 8*d.* per quarter.

In 1493 oats at 2*s.* and beans 3*s.* 4*d.* per quarter.

In 1494 wheat sold for only 4*s.* per quarter, and the next year only 3*s.* 4*d.* but in 1497 it rose to 20*s.*

In 1498 hay sold from 8*s.* 2*d.* to 10*s.* and 12*s.* per load.

The next year wheat sold for 1*l.* 4*s.* per quarter; and in 1504 for 5*s.* 8*d.* per bushel.

The next year a load of hay sold for 6*s.* and oats 3*s.* per quarter.

In 1506 oats 2*s.* and beans 3*s.* 8*d.* per quarter. Next year about the same price.

And in 1508 oats sold for 1*s.* 10*d.* per quarter.

Henry  
VIII.

In the first year of this king's reign, he had a supply of two tenths and two fifteenths.

In his second, two tenths and two fifteenths, with tonnage and poundage, for carrying on a war against France.

In his fourth, a grant of two more tenths and fifteenths, besides a poll-tax, on account of an invasion from the Scots.

In his sixth, tonnage and poundage was granted, and a subsidy; but the value of the latter uncertain.

During an interval of parliaments, from the seventh to the fourteenth year of his reign, divers arbitrary means were made use of for raising money. And,

In the fourteenth he had also a subsidy.

In his seventeenth year, commissioners were sent into every county, for levying the sixth part of every layman's goods, and the fourth of the clergy. But no parliament was called till the twentieth; in which year an act passed to discharge him of certain debts; which the clergy, by another act, were required to pay.

In his twenty-third year, he had a fifteenth, for the defence of the northern borders. And,

In his twenty-sixth year, a subsidy of a tenth and fifteenth, besides a grant of the first fruits and tenths of all spiritual dignities, benefices, &c.



In his thirty-second year, he had a subsidy of one fifteenth and a tenth, and 4*s.* in the pound from the clergy.

In his thirty-fourth year, a very large subsidy for a war with Scotland and France; and, in the next, he issued a commission to raise money by benevolence.

In his thirty-seventh, he had a subsidy of 2*s.* 8*d.* in the pound on goods, 4*s.* on land, and 6*s.* from the clergy; besides the immense sums that came into his hands by the suppression of monasteries, abbies, hospitals, &c.

In the first year of this reign, tonnage and poundage was granted for the king's life; besides the revenues arising from suppressing of chauntries, &c. Edw. VI.

In the next year he had a relief granted him of ships, cloths, goods, debts, &c. and 6*s.* in the pound from the clergy.

In his third year, so much as related to sheep and cloths were released; but the relief for goods continued. A subsidy was also granted him of 1*s.* in the pound on goods, and of every alien 2*s.*

In the seventh, and last year of his reign, he had a subsidy of two tenths and two fifteenths. The clergy also gave 6*s.* in the pound.

In her first year, she had tonnage and poundage for life. Mary.

In her third year, she had a subsidy from the temporality, and 6*s.* in the pound from the clergy.

In her sixth year, she had one subsidy of 4*s.* in the pound on lands, and 2*s.* 8*d.* on goods; also 8*s.* in the pound from the clergy, and one fifteenth from the laity.

In the first year of this queen's reign, she had a subsidy of two fifteenths and two tenths; also tonnage and poundage was granted her for life. Elizabeth.

In her fifth year, she had a supply of one subsidy, two fifteenths, and two tenths; besides a grant of 6*s.* in the pound from the provinces of Canterbury and York.

In her eighth, one fifteenth, one tenth, and a subsidy from the temporality; besides a subsidy from the clergy of 4*s.* in the pound.

In her thirteenth, she had a grant of two fifteenths and tenths, and a subsidy from the temporality; besides 6*s.* in the pound from the clergy.

In her twenty-sixth, a grant of one entire subsidy; which was (according to Stowe) 2*s.* 8*d.* on goods, and 4*s.* on lands, and two fifteenths from the temporality: also 6*s.* in the pound from the clergy.

In the twenty-eighth, one subsidy and two fifteenths from the temporality, and one subsidy from the clergy of 6*s.* in the pound; besides which, both houses joined in a benevolence of 2*s.* in the pound.

In the thirtieth, an act passed for granting four fifteenths, and two subsidies from the laity: also two subsidies, of 6*s.* in the pound, from the clergy, to be paid yearly at 2*s.*

In her thirty-fourth, a grant of three subsidies, and six fifteenths and tenths, by the temporality; and two subsidies of 4*s.* from the clergy.

In the thirty-ninth, three entire subsidies, and six fifteenths and tenths, from the temporality; and from the clergy, three subsidies of 4*s.* in the pound, to be paid at six several payments.

In her forty-third, a grant of four entire subsidies, and eight fifteenths and tenths, from the laity; and four subsidies, of 4*s.* in the pound, from the clergy.

James I.

In his first year, he had tonnage and poundage for life.

In his second year, there was an act for assigning certain sums of money, for defraying the charges of the king's household.

In his third, three entire subsidies, and six fifteenths, from the temporality; and four subsidies, of 4*s.* in the pound, from the clergy.

The eighth year, one entire subsidy, and one fifteenth, from the temporality; and 6*s.* in the pound from the clergy.

In his tenth year, he had an aid (according to ancient custom) for the marriage of his daughter Elizabeth, to Frederic, the Elector Palatine.

In his eighteenth, two entire subsidies by the temporality, also three from the clergy. And,

In his twenty-second, three entire subsidies, with three fifteenths and tenths, were granted to be paid conditionally, viz. within one year after the king's

utter dissolution of the two treaties with Spain, viz. the marriage and the Palatinate: and four entire subsidies were also granted by the spirituality.

The Price of PROVISIONS and LABOUR during the foregoing Reigns; whereby the Reader may be able to form some kind of judgment concerning the Value of the Taxes and Subsidies.

In the year 1510, oats sold at 2*s.* per quarter, and hay at 9*s.* per load.

In 1511, oats 2*s.* and beans 3*s.* 4*d.* per quarter; hay, 5*s.* per load.

In 1513, oats 2*s.* 4*d.* and beans 4*s.*

In 1514, the price of wages of workmen, and servants by the year, day, &c. in husbandry: A chief hind, carter, and shepherd, each 1*l.* per ann. cloathing, with diet, 5*s.* Common servant of husbandry, 16*s.* 8*d.* cloathing 4*s.* Women servants yearly wages, 10*s.* cloathing 4*s.* The wages, by the day, of a workman, from Easter to Michaelmas: A free-mason, at diet, 4*d.* without diet, 6*d.* A master-carpenter, a rough-mason, a tiler, a plumber, a bricklayer, a glazier, a carver, and a joiner, the same. From Michaelmas to Easter, with diet, 3*d.* without, 5*d.*—A shipwright's wages, from Candlemas to Michaelmas: A master-carpenter, with diet, 5*d.* without, 7*d.* a hewer, with diet, 4*d.* without, 6*d.* an able clincher, with, 3*d.* without, 5*d.* an holder, with, 2*d.* without, 4*d.* a master-calker, with, 4*d.* without, 6*d.* a mean-calker, with, 3*d.* without, 5*d.* a calker, labouring by the tide, with, 4*d.* without, 6*d.* From Michaelmas to Candlemas, the master's wages diminished 1*d.* and so in proportion the rest.—From Easter to Michaelmas, other labourers had, per diem (except in harvest), with diet, 2*d.* without, 4*d.* From Michaelmas to Easter, ditto, with diet, 1*d.*  $\frac{1}{2}$ , without, 3*d.*—In harvest, a mower, with diet, 4*d.* without, 6*d.* a reaper and a carter, with, 3*d.* without, 5*d.* a woman-labourer, and other labourers, with, 2*d.*  $\frac{1}{2}$ , without, 4*d.*  $\frac{1}{2}$ .

In the years 1518 and 1519, the conquest of Mexico was made by Hernando Cortes, a Spaniard, and the foundation of the kingdom of New Spain was laid. A great quantity of gold and silver being im-



ported into Europe from thence, money being more plentiful, and trade diffusing itself every where, there soon appeared more numerous armies, greater magnificence in prince's courts, the dowries of princesses much enlarged, and the price of provisions enhanced. Spain was the first nation that aggrandized itself by it; and it was this vast treasure that occasioned Charles V. and Philip II. to aspire to universal monarchy.

In 1521 was a dearth; wheat sold for 1*l.* per quarter.

In 1526, oats 3*s.* and beans 4*s.* 2*d.*

In 1530, oats 4*s.* beans 5*s.* 4*d.* And,

In 1532, oats 3*s.* 10*d.* beans 5*s.* 4*d.*

In 1533, it was enacted by parliament, that beef and pork should be sold for one halfpenny a pound, and veal or mutton for three farthings.

In 1537, oats 3*s.* 4*d.* per quarter; beans, 6*s.* The price of Gascoyne, Guyenné, or French wines were settled, by parliament, at 8*d.* the gallon; Malmseys, Romneys, Sack, and other sweet wines, at 12*d.* by retail.

In 1543, oats 3*s.* 4*d.* beans 6*s.* 8*d.*

In 1555, a large house in Channon-row, Westminster, within the precincts of the court, was let to the Comptroller of the King's household, at 30*s.* per ann.

In 1551, wheat 8*s.* per quarter; malt 5*s.* 1*d.* Malmsey, 4*d.* per quart; oats 8*s.* straw, 5*s.* per load; coals, 12*s.* per ditto.

In 1552, barley 5*s.* In this year the price of French wines, of Gascoyne, and Guyenne, were settled, by parliament, at 8*d.* per gallon; wines of Rochel, at 4*d.* and no other wines of higher value, to be sold for more than 12*d.*

In 1553, wheat 8*s.* per quarter; malt 5*s.* Muscadel wine, 6*d.* per quart; Malmsey ditto, 5*d.* red wine, 3*d.*

In 1554, wheat at 8*s.* rye 6*s.* 8*d.* malt 5*s.*

In 1555, wheat 8*s.* rye 16*s.* malt 5*s.*

In 1556, wheat 8*s.* malt 5*s.* beans 6*s.* 8*d.*

In 1557, wheat 8*s.* rye 8*s.* malt 5*s.* oats 10*s.* For threshing a quarter of wheat, 1*s.* 1*d.* for threshing a quarter of rye, 10*d.* for ditto barley, 5*d.* This year, before harvest, wheat was 2*l.* 13*s.* 4*d.* per quarter; malt, 2*l.* 4*s.* beans and rye, 2*l.* pease, 2*l.* 6*s.* 8*d.* But after harvest, wheat, at London,

was sold for 5*s.* malt 6*s.* 8*d.* rye 3*s.* 4*d.* and, in the country, wheat was 4*s.* malt 4*s.* 8*d.* rye 2*s.* 8*d.* per quarter: so that a penny wheat loaf, which, before harvest, was eleven ounces, was, after harvest, 56. In this year queen Mary borrowed, of the city of London, 20,000*l.* at 12 per cent.

In 1558, wheat 8*s.* per quarter; rye 8*s.* barley 5*s.* A good sheep sold for 2*s.* 10*d.*

In 1559, wheat 8*s.* rye 8*s.*

In 1560, wheat 8*s.* rye 8*s.* barley 5*s.* 2*d.* oats 5*s.* old hay, 12*s.* 6*d.* per load; new hay, 6*s.* 8*d.*

In 1561, wheat 8*s.* rye 8*s.* malt 5*s.* oats 5*s.*

In 1562, wheat 8*s.* barley 5*s.* hay, 13*s.* 4*d.* per load; straw, 6*s.* claret, 2*l.* 10*s.* per hoghead.

In 1563, rye 13*s.* 4*d.* oats 5*s.*

In 1574, a dearth; and wheat was 2*l.* 16*s.* per quarter; beef, 1*s.* 10*d.* per stone; and herrings only five for 2*d.* Bay salt (never so dear) 6*s.* the bushel. After harvest, wheat was 1*l.* 4*s.* and continued so about a year.

In 1587, wheat was 3*l.* 4*s.* per quarter at London; and, in other places, at 10*s.* 12*s.* and 13*s.* per bushel, occasioned by excessive transportation.

In 1594, wheat 2*l.* 16*s.* rye 2*l.*

In 1595, wheat, by great transportation, 2*l.* 13*s.* 4*d.* A hen's egg, 1*d.* or, at best, three for 2*d.* A pound of sweet butter, 7*d.*

In 1596, wheat, by reason of great rains, at 4*l.* per quarter; rye, 2*l.* 8*s.* oat-meal, 8*s.* the bushel.

In 1597, wheat was 5*l.* 4*s.* and fell to 4*l.* per quarter; rye, from 9*s.* to 6*s.* per bushel, and then to 3*s.* 2*d.* and afterwards rose again to the greatest price. Bishop Goodwin says, wheat was once this year at 13*s.* 4*d.* per bushel.

In 1598, pepper, 8*s.* per pound; raisins, 6*d.* Gascoigne wine, 2*s.* 8*d.* per gallon; sweet wine, 4*s.* And,

In 1603, ale and strong beer was settled, by act of parliament, to be sold, in ale-houses, at one penny the quart, and small beer at two quarts for a penny. Parl. Hist.

II. A brief View of the Public Revenue, both certain and casual; with the ordinary Expence of the Commonwealth of *England*, *Scotland*, and *Ireland*, respectively, in the Three Nations, for One Year; together with a State of the Public Debts, as the same doth appear to the Committee appointed by the House of Commons, for the Inspection into the Accompts, and Public Revenue, as followeth: That is to say,

The Income of ENGLAND.

		£.	s.	d.
7th Vol. Journals House of Commons 627 &c.	By assessments of 35000 <i>l.</i> a month,	420000	0	0
	By customs and subsidies in the ports of London, and the out-ports,	391630	17	7½
	By the custom of sea-coal exported out of England and Scotland, in farm to Mr. Noell, at 22000 <i>l.</i> a year; whereof, Mr. Noell affirms, 2216 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> is for the coals of Scotland; and is hereafter charged in the income of Scotland; and therefore to be here deducted: and the remain is,	19783	14	8
	By the excise of goods imported into the port of London, and out-ports,	196783	12	7
	By the excise of inland commodities of England and Scotland, in farm to Mr. Noell, at 65000 <i>l.</i> a year; whereof, Mr. Noell affirms, 1674 <i>l.</i> 9 <i>s.</i> 5 <i>d.</i> is for the inland commodi- ties of Scotland; and is hereafter charged as part of the income of Scotland; and is therefore here deducted: and so the remain is,	58375	15	7
	By the excise of beer and ale in farm,	329011	0	0
	By receivers-general, arising chiefly by papists and delinquents estates,	54087	5	9



	£.	s.	d.
By probate of wills, - -	7993	18	3
By postage of letters, in farm, -	14000	0	0
By fines for alienations, -	4883	13	4
By the Hanaper-office, -	3876	9	2
By the duty of sea-coals, in farm, -	1838	12	6
By wine-licences, - -	4131	6	10
By post-fines, in farm, - -	3000	0	0
By the issues of jurors, in farm, -	1000	0	0
By the green wax, besides the wages of the justices of peace, -	835	18	7½
By sheriffs in the pipe, and by minute rents vested in trustees for the sale of fee-farm rents; and for lands extended; for out-lawries, and debts let to farm, - -	1542	14	3
By seizures in the pipe, - -	844	5	11
By sheriffs, for debts of several natures, -	498	1	3
By the butlerage, in farm, -	500	0	0
By the profits of liberties, -	81	9	2
By the forest of Deane, in several sorts of iron-shot delivered into the public stores of the office of the ordnance, - -	1575	14	1¼
By the Mint, - - -	3	5	9
By the Aulnage, a rent of 997 <i>l.</i> 1 <i>s.</i> 11 <i>d.</i> is in charge; but for twelve years last past, it hath been ill paid, and sometimes very little; in the year 1657 was answered, -	997	1	11
The tenths and first-fruits, -	Nil.		

*Note,* That we find in a report made by a grand committee for the public revenue, in the year 1654, a yearly income set upon the particulars following; that is to say,

Upon the forest of Deane, -	4000	0	0
The islands of Garnesey and Jersey, -	2000	0	0
The coinage of tin, - -	2000	0	0

But nothing answered for any of these, save the sum of 1575*l.* 14*s.* 7*d.* out of the forest of Deane, in iron-shot, as before is expressed.

*Note also,* That, the last year, there was answered in the Exchequer the several sums of money hereafter mentioned; that is to say,

	£.	s.	d.
For deans and chapters lands sold,	3433	11	7
For fee-farm rents sold, -	1134	15	4
For compositions for new buildings,	30229	19	7½
For prize goods, -	3770	0	0
For fines of delinquents, at -	3565	15	9
For fines in star-chamber, -	0	0	0
From the commissioners of sequestered estates, - } - - - - - }	160	0	0
From the treasurers at Drury-house,	400	0	0
Forestalled debts, -	603	6	8
From the collectors of the 400,000 } subsidy, - - - - }	111	19	10½
For the duty of one per cent. -	4382	9	11
For fines of leases, -	26	4	0
For goods forfeited for treason, -	215	0	0
For lands seized and extended, -	221	16	1
For rent of lands, -	1511	1	4
For the Plymouth duty, -	500	0	0
For sale of woods, -	58	10	0
For the Duchy of Lancaster, -	649	8	0½
For the Yorkshire engagement, -	400	0	0

These duties are casual; and many of them are expired, and the rest are declining; and though some money may be raised and gotten in upon them, towards the payment of the public debts, yet are not to be reckoned, or relied upon, as an annual income.

And so the whole annual income }  
of England is, - - - } 1517274 17 1

#### The Income of SCOTLAND.

By assessments of 6000 <i>l.</i> a month,	72000	0	0
By property and constant rent, pay- } able into the Exchequer, - - }	5324	18	5½

	£.	s.	d.
By casualty, and uncertain rent, received by sheriffs, and accounted for in the Exchequer,	576	3	5
By composition of signatures in the Exchequer,	929	6	0
By customs inward and outward, and by the excise of goods imported, in farm to Mr. Noell,	12500	0	0
By the custom of sea-coal, in farm to Mr. Noell, with the customs of sea-coal in England, at the rent of 22000 <i>l.</i> a year; and for which Mr. Noell affirms, that the sum of 2216 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> is paid for the coals of Scot- land; and is therefore deducted out of that rent in the income of England before mentioned; and is here to be charged as part of the income of Scotland,	2216	5	4
By the excise of foreign salt, 550 <i>l.</i> a year; and by the excise of inland salt, 1124 <i>l.</i> 9 <i>s.</i> 5 <i>d.</i> in all, 1674 <i>l.</i> 9 <i>s.</i> 5 <i>d.</i> which commodities are in farm to Mr. Noell, with the excise of the in- land commodities of England, under the yearly rent of 65,000 <i>l.</i> and is therefore deducted out of that rent in the income of England before men- tioned; and is here to be charged as part of the income of Scotland,	1674	9	5
By the excise of beer, ale, and aqua-vitæ,	47444	13	4
By forfeiture of goods uncustomed and unexcised,	595	10	11½
By the interest of the money set apart for the judges salaries,	391	5	0
And so the whole annual income of Scotland is	143652	11	11

The Income of IRELAND.

By the assessments of 9000 <i>l.</i> a month,	108000	0	0
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	£.	s.	d.
By the customs, and excise in farm,	70000	0	0
By rents of lands, houses, &c.	2679	0	0
By rents of impropriations, &c.	7611	0	0
By sheriff's accompts, the hanaper- accompt, with fines and americiaments,	1500	0	0
And so the whole annual income of Ireland is	207790	0	0

## The Issues of ENGLAND.

In pay of the army of England, at 29301*l.* 18*s.* 10*d.*  
by the month, according to the establishment here-  
after following; ; that is to say ;

	By the month.	By the year.
To the general officers of the army	639 11 4	380925 4 10
To nine regiments of horse, each regiment consisting of six troops, and each troop of forty-eight soldiers,	11709 12 0	
To the life-guard of one hundred and six soldiers,	1080 16 0	
To eight regiments and two companies of foot; each regiment consisting of ten companies, and each company of eighty soldiers,	9415 6 4	
To the train of artillery,	44 12 6	
To divers garisons in several places,	6422 0 8	148200 0 0
In part of the pay of the army in Scotland, out of the assessments,	11400 0 0	
In part of the pay of the army in Ireland, out of the assessments,	8000 0 0	104000 0 0

	By the month.			By the year.		
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
In pay of the forces in Jamaica, consisting of one thousand five hundred and ninety seven soldiers, with officers,	4153	2	0	53990	6	0

In the pay of the forces in Flanders, at 59517. 5*s.* by the month, according to the establishment hereafter following; that is to say,

To a regiment of horse, consisting of six troops; and each troop of ninety-five troopers,	}	2269	1	0	}	77366	5	8
To three regiments of foot; each regiment consisting of ten companies, and each company of ninety soldiers,		3357	4	0				
To two Majors, one for Dunkirk, and one for Mardike,		9	6	8				
To the train of artillery,		266	14	0				
For contingencies		49	0	0				
To a minister per annum,		200	0	0				
The pay of the army and forces for a year,								

Besides an allowance of cloaths to the honourable commission-officers and foot soldiers in Flanders.

In the pay of ther ordinary guards and fleets at sea, and building of ships by way of estimate yearly, as followeth; that is to say,

## E N G L A N D.

	£.	s.	d.
For the charge of seven thousand five hundred men, to be employed in fifty ships, for a summer's guard for seven months, at four pounds a man by the month,	210000	0	0
For the charge of five thousand two hundred and fifty men, to be employed in thirty-five ships, for a winter's guard for seven months, at four pounds a man, by the month,	147000	0	0
For building ships yearly	4000	0	0
In the pay of the commissioners of the admiralty, and the commissioners of the navy, and the treasurers of the navy,	7744	0	0
In the pay of the standing officers belonging to the yards, and of ships in harbours,	3628	6	10
In the pay of the officers and seamen employed in looking to ships in docks, and otherwise unemployed,	45613	13	9
The whole charge of the navy by the year,	453986	0	7
In interest paid for two hundred sixty-eight thousand and forty-seven pounds nineteen shillings and sixpence, charged upon the receipt of the excise by acts and ordinances of parliament for a year,	20585	13	7
In expence of his Highness's household yearly,	100000	0	0
In repair of his Highness's houses yearly,	5650	0	0
In monies advanced to the treasurer of his Highness' public contingencies,	23496	6	8
In allowance to public ministers employed abroad,	11089	11	2
In gifts and rewards,	2262	12	2
In payments of sundry natures, as by a particular,	11734	12	8½



	£.	s.	d.
In liberalities of the courts at the receipt of the exchequer; and for a defalcation upon sea coal,	582	16	3½
In allowance, fees, and salaries, paid out of the exchequer,	24674	7	7½
In pensions and annuities paid out of the exchequer,	5897	0	0
In salaries to judges in England and Wales; and a pension of five hundred pounds yearly, paid out of the customs to the earl of Nottingham,	16286	13	4
In salaries, fees, and charges, incident and extraordinary in managing the excise yearly,	28178	3	11
In the like for managing the customs yearly,	42714	3	5
In the like, for collecting the monthly assessments of 35000 <i>l.</i> a month, the sum of 7000 <i>l.</i> and for the charges and salaries of the committee of the army, and treasurers at war, 8279 <i>l.</i> 9 <i>s.</i> 2 <i>d.</i> in all,	15279	9	2
In the like, for the committee of appeals,	1800	0	•
In the like, for the judges and other officers employed in the probate of wills, and incident charges,	2584	10	0
In the like, paid by, and allowed to, the clerk of the hanaper in ordinary, 751 <i>l.</i> 7 <i>s.</i> 4 <i>d.</i> and of extraordinary payments, 3123 <i>l.</i> 19 <i>s.</i> 7 <i>d.</i> in all,	3875	6	11
In the like fees and allowances to the receiver, &c. of the office of alienations,	1044	17	0
In fees to the officers of the mint, with their diet, and incident charges,	1154	19	5
In officers salaries, rent, and other charges of the office of wine licences, by estimate,	600	0	0
In fees and allowances to the auditors and receivers of the revenue,	4287	10	4

£. s. d.

In allowances in the pipe, upon  
sheriffs accompts, by warrants from  
the commissioners of the treasury,  
and judgment of the court of ex-  
chequer; that is to say, for casual  
necessaries of several natures, 2498*l.*  
14*s.* 10*d.* for apprehending of felons,  
945*l.* and in fees in passing of the-  
riffs accompts, 2098*l.* in all,

5541 14 10

The sum is

329320 8 6½

The whole issues of England,  
for a year,

1547788 4 4½

In pay of the army in Scotland, at 20818*l.* 14*s.* 2*d.*  
by the month, according to the establishment here-  
after following; that is to say,

## The Issues of SCOTLAND,

	By the month.			By the year.
	<i>l.</i>	<i>s.</i>	<i>d.</i>	
To the general officers of the army,	343	14	0	270643 4 8
To five regiments of horse; each regiment consisting of six troops, and each troop of forty-eight soldiers,	6505	6	8	
To eleven regiments and one company of foot; each regiment consisting of ten companies, and each company of seventy soldiers,	11900	2	4	
To four companies of dragoons; each company consisting of forty-eight dragoons,	630	18	8	
To the train of artillery,	50	19	2	
To divers garriisons in several places,	288	3	4	
To defray contingencies,	1100	0	0	

# A P P E N D I X.

495

	£.	s.	d.
In salaries to the council, and their officers	9410	11	0
In contingent charges of the council,	350	0	0
In salaries to the court of exchequer,	1833	4	2
In the contingent charges of the exchequer,	80	10	2½
In salaries to the courts of justice,	4246	4	0
In contingent charges of the courts of justice,	485	12	0
In salaries to the commissioners of the customs, and of the excise,	4177	9	6
In the contingent charges of the said commissioners,	771	9	4
In salaries to the court of admiralty and their officers,	304	8	8
In the contingent charges of the admiralty,	167	14	1
In charges of an hospital,	587	10	6
In fire and candles to soldiers for guards, &c.	5297	19	4
In pensions and other temporary contingencies,	8915	15	9
The whole issues of Scotland for a year	30727	12	8½

In pay of the army in Ireland, at 23967 *l.* 17 *s.* 4 *d.* by the month, according to the establishment hereafter following; that is to say,

## The Issues of IRELAND.

	By the month.	By the years
To the general officers of the army,	657 17 4	
To eleven regiments and ten companies of foot,	473 0 0	
To six regiments and three troops of horse,	293 19 4	
To a regiment of dragoons,	1162 4 8	
Carried over	22587 1 4	



## A P P E N D I X.

	By the month.	By the year.
Brought over,	22587 1 4	
To the life-guard of horse,	277 18 0	
To a foot-guard,	155 8 0	
To an hospital	279 4 0	
To reparations of garrisons,	500 0 0	
		£. s. d.
In the entertainment of the lord lieutenant,		3864 0 0
In allowance to the council, and the clerks of the council, and their clerks and attendants,		7600 0 0
In allowance to the lord chancellor, and the officers of the chancery		2258 01 0
In allowance to the lord chief-justice of the upper-bench, and two judges and clerks of the crown,		1167 0 0
In allowance to the lord chief-justice of the common-pleas, and two judges, and the prothonotary,		1007 10 0
In allowance to the 'chancellor, chief baron, and two Barons of the exchequer, with other officers, and payments by liberats,		1991 15 0
In pay and allowances to the justices of assize, in five circuits		1000 0 0
In pay to the lord president of Connaught, and two provost-masters of Leinster and Munster,		1887 0 0
In pay to the overseers of the hospital of Dublin, to nine muster-masters, five commissioners of stores to the overseers of the state's-houses, with an allowance of the provosts and fellows of Trinity College,		1807 8 4
In pay of eight receivers of the revenue,		165 0 0
In pay to twenty-eight comptrollers and searchers of the customs,		1150 0 0
In pensions to maimed soldiers, and widows and orphans of soldiers,		3000 0 0

# A P P E N D I X.

457

	£.	s.	d.
In allowannces and contingencies, extraordinary gratuities, and other ca- sual issues,	8000	0	0
The whole issues of Ireland for a year,	346480	18	3
The annual income of England, is	1517274	17	1
The annual issues and expences of England, are	1547788	4	4½
The balance is,	30513	17	3½
The annual income of Scotland, is	143652	11	11
The annual issues and expences of Scotland,	307271	12	8½
The ballance is,	163619	0	9½
The annual income of Ireland, is	207790	0	0
The annual issues and expences of Ireland,	346480	18	3
The balance is	138690	18	3
The anual income of England, Scotland, and Ireland, is	1868717	9	0
The annual issues and expences of Engand, and Scotland, are	2201540	15	0
The balance is	232823	6	4

The state of the debts of the commonwealth ; that  
is to say,

To the navy, unto the first of November, 1658, as the same is certified by the commissioners of the admiralty, and of the navy, by way of estimate,	541465	14	7
To the army in England, to the 29th of March 1659, as the same is certified by the committee of the army,	223747	8	5½
To the army in Scotland, to the 29th of March, 1659, as the same is certified by the auditor of Scotland,	93827	13	0¼
More for the citadel at Leith,	1800	0	0

	£.	s.	d.
To the army in Ireland, to the 20th of December, as the same is certified by the council of Ireland,	299225	5	4
More to pay up that army, to the 29th of March 1659, by estimate,	71903	12	0
To the forces in Jamaica, to the 1st of February 1657, 103045 <i>l.</i> 18 <i>s.</i> 1 <i>d.</i> as by a certificate from the treasurer for that service: one third-part whereof being abated for provisions, there is due 68697 <i>l.</i> 5 <i>s.</i> 11 <i>d.</i> $\frac{1}{3}$ . and for the said forces, from the said first of February 1657, to the twenty-fifth of March 1659, at 4153 <i>l.</i> 2 <i>s.</i> per month, for fifteen months, 62290 <i>l.</i> 18 <i>s.</i> out of which, one third-part being abated for provisions, as before, there is due in the whole.	110228	11	3 $\frac{1}{2}$
To several persons, for provisions for the forces in Flanders, as by a certificate from the commissioners of the treasury,	13153	6	1
To several persons for monies charged by acts and ordinances of parliament, as by the accompt of the commissioners of excise appears,	268047	19	6
To several persons, charged upon the exchequer, as the same is certified by the lords commissioners of the Treasury,	124184	15	6
The whole debt at present, is	1747584	5	0
Besides which, there is a growing debt incurring for the navy, for this present year's service, determining the first of November 1659, over and above the sum of 143292 <i>l.</i> 19 <i>s.</i> 8 <i>d.</i> $\frac{1}{2}$ . which is already received towards this service; and the sum of 466243 <i>l.</i> 0 <i>s.</i> 7 <i>d.</i> allowed for the ordinary charge of the fleet, as in the issues of this year appears, the sum of	393882	8	0



£. s. d.

And further, whereas, the issues }  
and expences of England, Scotland, }  
and Ireland, exceed the income }  
332823*l.* 6*s.* 4*d.* as by the balance } 332823 6 4  
of the three nations is before de- }  
clared, that sum is a growing debt }  
on the commonwealth, and will }  
be due before the end of the year, }

The whole debt of the public, }  
at present, and before the year's } 2474290 0 1½  
end, is, and will be, }

That is to say, in the present }  
debts before-mentioned, } 1747584 5 9

In the growing debt of the navy }  
for the present year, } 393882 8 0

In the issues this year, more }  
than the income, } 332823 6 4

Besides what may be due to the forces in Flanders;  
of which there is no account to be had.

Mr. Scawen further reported, that, since the  
stating and drawing up this report, the committee  
had received some papers from Flanders, concerning  
the arrears due to the forces there; which the com-  
mittee conceive, upon what they have seen of them,  
may amount to between eight and ten thousand  
pounds; which is to be added to the debt depending  
upon the foot of the accompt now reported.

The house taking notice of the great pains taken  
by the committee who brought in this report, and of  
their faithfulness and exactness in the stating of this  
accompt; it was

Resolved, &c. That the thanks of this house be  
given to Mr. Scawen, and to the rest of the members  
of this house, of the said committee, for their great  
pains, care and faithfulness, in this service.

Mr. Speaker gave the thanks of the house to Mr.  
Scawen, and to the rest of the members of the house  
that are of this committee, they standing up in their  
places, respectively.

## E R R A T A.

In the margin of page 31, for *chap. 1.* read *chap. 3.*  
In the margin of page 50, for 3 *Will. and Mary* 1691,  
read 4 *Will. and Mary* 1692. In the margin of page  
51, for *chap. 14.* read *chap. 5;* and for *chap. 1.* read  
*chap. 14.* In page 57, for 51, in the third line from  
the bottom, read 49; and in the same page, for 56 in  
the first line from the bottom, read 54. In page 58,  
for 56 in the second line, read 52. In page 63, for  
53 and 58 in the seventh line from the bottom, read 54  
and 59. In the margin of page 95, for 9 *Will.* read  
13 *Will.* In the margin of page 161, for *chap. 13.*  
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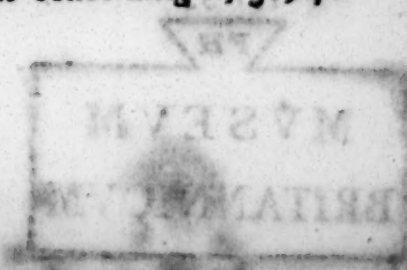
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